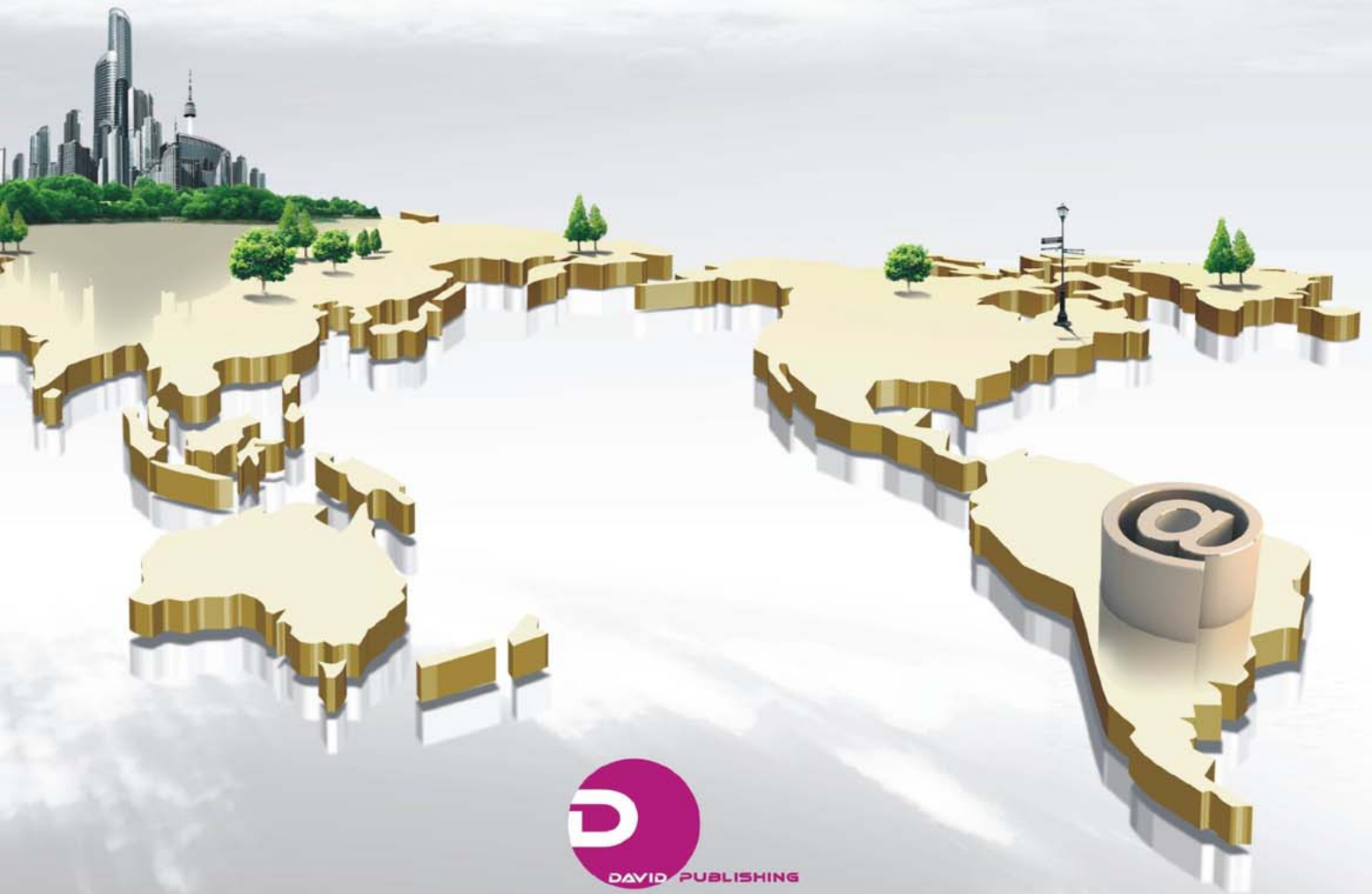


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# Work-Life Balance of Mothers in Managerial Sector of Apparel Industry

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Work-life balance is a crucial topic for quality concern gurus, who believe that a balance between work and life is essential when it comes to carrying out daily work. The subject of work-life balance has gained more attention recently due to the reason that a person's work life and family life may present conflicting demands on one another while the demands from both the globes are equally important. This is one of the most challenging issues being faced by the women in the 21st century. This problem is heightened for working mothers in the managerial sector because of the nature of the role they play at home; both as a spouse and a mother. The research problem addressed under this study is to investigate what factors affect the work-life balance of working mothers in the apparel sector. As this research topic is still in its exploratory stages, empirical research and other relevant literature are limited. Based on the available literature the researcher has identified three main factors that influence work-life balance of working mothers as: personal, work environmental, and home environmental factors. The research was carried out with individuals representing four main apparel companies in Sri Lanka. Further, both primary and secondary researches were carried out in order to critically explore "work-life balance" issue in the apparel sector. Accordingly, 10 working mothers in the managerial sector of the apparel industry were interviewed based on the interview guide that was developed. Thereafter the qualitative findings were analyzed using thematic analysis and were presented in a meaningful manner.

*Keywords:* home environment, personal factors, work environment, working women, work-life balance

## Backdrop of the Study

Work-life balance is a contemporary subject in the modern society that has developed extensively over the past several decades. Various demographic factors in the world such as the speedy growth of women labour force participation, rise of dual earner families and the emergence of career oriented working mothers have led to such drastic changes (Thalagasipitiya, 2015). Jenson, Hagen, and Reddy (1988) referred to this trend as the "feminization of the labour force".

Work life and family life are interrelated and interdependent. Spending more time in the work place,

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dealing with clients and the complexity of the job can interfere and affect the personal life of women, sometimes making it impossible to even complete the household chores. Managerial positions are psychologically demanding and are often associated with heavy workload, long working hours, target covering, and frequent travel. Many a time, successful working females, in pursuit for arrival to the top, work so hard, that they miss out on the real delights of life as stated by Frone (2003). Most developed countries such as the United Kingdom represent a relatively equitable distribution of role assignment across the male and female gender between the care giving and breadwinning roles in contrast to developing countries like Sri Lanka. However, in Sri Lanka, a society with more conservative values, role assignment tends to be more defined with both men and women performing some care giving and breadwinning roles, with the balance of care giving tilting towards women and the balance of breadwinning tilting towards men (Kottawatta, 2016).

The family is considered as a sphere which brings out more responsibilities for women rather than men in top positions. Hence women in managerial positions have more concerns regarding the family and the children rather than male counterparts (Blair-Loy, 2001). Further, Rodriguez (2011) states that female managers come across more problems than the male managers since they are expected to carry all the family responsibilities despite their employment status.

### **Research Problem**

The work force in the apparel sector has been dominated by female employees and women seem to be more prominent, securing more than 80% of the share of employment. Though majority of the apparel sector workforce consists of women, they are mostly confined to the lower levels and men tend to dominate the higher management positions (Madurawala, 2017).

According to Dharmasiri and Gnanayudam (2008) this issue is mainly due to the inability of the women to balance a full time job and the household responsibilities at home. Further, it is stated that the commitment demonstrated by the managers in the apparel sector is at an unsatisfactory level. This is supported by the previous research (Kuruppu, 1995; Weerasuriya, 1996; Senanayake, 2007). Through the preliminary interviews that were conducted with the managers in the industry it has been discovered that the high control targets, last minute run for the shipments, inadequate human resource development lead to high labour turnover and absenteeism which ultimately lead to work-life balance concerns among this sector (Dharmasiri & Gnanayudam, 2008).

It is evident that there are many definitions and benefits of work-life balance and that it is an issue for female employees rather than the male counterparts. This is mainly due to the fact that women need to perform the key responsibilities at work as well as at home. Though there are many research carried out on work-life balance, very few had addressed the issues on work-life balance of female managers in the apparel sector in Sri Lanka. Hence the research study is carried out to know the status of work-life balance so that policy makers could address the issue properly through revising and devising required policies and strategies with a view to ensuring productive and sincere female employees in the managerial positions of the apparel sector in Sri Lanka.

### **Research Objective**

To evaluate the personal, work environmental, and home environmental factors that influence work-life balance of working mothers in the managerial sector.

## **Literature Review**

Work-life balance is a significant concept for a person's wellbeing, work-related performance and for the effective functioning of the family or society (Grady, McCarthy, Darcy, & Kirrane, 2008). There has been ample discussion and debate on how work-life balance ought to be defined, measured, and researched (Grzywacz & Carlson, 2007). Various researchers have used various terms to refer on "work-life balance". For instance, Burke (2000) denotes the term as "work-personal life balance"; Clarke (2000), Frone (2003), Greenhaus, Collins, and Shaw (2003), and Clarke, Koch, and Hill (2004), denote as "work-family balance"; Grady et al. (2008) denote the term as "work-life balance". Since "work-family balance" is more related to traditional society and since both the traditional and non-traditional factors are taken into consideration in this research study, the term "work-life balance" is carried throughout the study.

Work-life balance is assumed to be achieved when there is a separation of work and private life and that "balance" is achieved when there is an equal separation between the two globes (Khallash & Kruse, 2012). Work-life balance is a form of metaphor and an area of interest for those who are more involved in the quality of working life and its relation to broader quality of life (Guest, 2001). It is argued that successfully balancing both work and family life can be challenging and will have an impact on an individual's satisfaction in their work and family roles (Broers, 2005).

### **Theories of Work-Life Balance**

Based on the various definitions, the researchers have come across numerous theories that describe the dynamics of work-life balance. Grzywacz and Carlson (2007) have suggested both negative sides of work-life components (work-life conflict) and positive sides of work-life components (work-life enrichment) to measure work-life balance in total.

Theories relating to negative side of work-life balance are role scarcity theory, spillover theory, role conflict theory, while the theories relating to positive side of work-life balance are role accumulation theory (Sieber, 1974), positive spillover theory (Crouter, 1984), expansion theory (Marks & MacDermid, 1996), work-life enrichment (Barnett & Hyde, 2001), work-life facilitation (Frone, 2003).

### **Factors of Work-Life Balance**

Several research studies in both national and international setting have focused on factors which influence work-life balance. These factors can be broadly categorized based on the major dimensions namely personal (wellbeing and technology), work environmental (organizational support programs and job stress), and home environmental factors (spousal support and childcare responsibilities).

### **Research Question**

How do personal, work environmental, and home environmental factors influence work-life balance of working mothers in the managerial sector?

### **Conceptual Framework**

Based on the review of literature, one dependent variable: work-life balance, three independent variables: personal, work environmental, home environmental, and six dimensions were captured in the conceptual framework as per Figure 1.



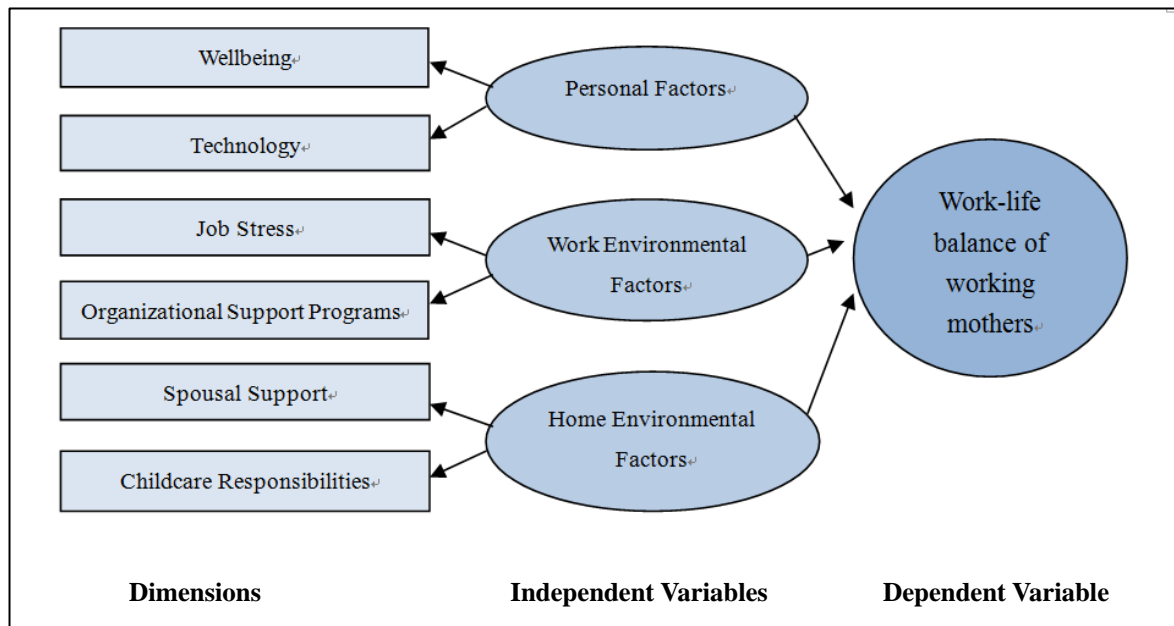


Figure 1. Conceptual framework. Source: Developed by the researcher.

### Data Analysis

The analysis has been carried out through thematic analysis with 10 working women at managerial level aged between 30 to 45 years having one to three children. Also, mostly elderly parents stay with them in order to look after the children and these working mothers live close to their working places. Data Presentation—Demographic facts of the Individuals is given in Table 1.

Table 1

#### Demographic Details of Individuals

Individuals	Age	Company	Highest educational qualification	Designation	Years of experience in the apparel sector	No: 6 of Children
I/1	34	MAS Holdings	Degree	Account manager	7	2
I/2	40	Brandix	CIM	Deputy manager	9	1
I/3	45	Hydramani	MBA	Manager	10	3
I/4	42	MAS Holdings	CFA	Deputy general manager	11	2
I/5	30	Hela	MBA	Group management accountant	6	1
I/6	33	MAS Holdings	CGMA	Business manager	8	1
I/7	39	Hela	MBA	General manager	5	2
I/8	43	Brandix	Chartered (CA)	Director	11	1
I/9	32	Brandix	Degree	Assistant manager	6	2
I/10	28	Hydramani	MBA	Manager	7	1

#### Data Analysis: Thematic Analysis: (Stage A)—Coding of Material

The first phase of thematic analysis is the reduction of text from the data gathered. The purpose is to break the data into small segments so that it could be used for informative purposes. Under thematic analysis, coding framework enables to reduce the large sets of data into purposive and expressive data segments as given in Table 2.

Table 2

*Coding Material in Thematic Analysis*

Construct	Indicators	Findings
Personal factors	Wellbeing	7 out of the 10 individuals stated that work affects the wellbeing negatively while the rest stated that it all depends on time management.
	Technology	Out of the individuals, 8 are relying mostly on technology to carry out office work at home while the other 2 do not carry out office work at home.
Work environmental factors	Job stress	7 individuals get stressed out with work demands while rest can manage levels of stress at work.
	Organizational support programs	All the participants were lacking the ability to obtain flexible work hours in the apparel sector.
Home environmental factors	Spousal support	7 out of the 10 individuals have supportive spouses who are concerned on wife’s career while the rest are not much supportive.
	Childcare responsibilities	6 individuals have difficulties in managing the time to focus on childcare responsibilities while rest are able to.

**Identification of Themes**

Table 3 below depicts the abstracted themes which have been derived from the coded text segments.

Table 3

*Summary of Themes*

Basic theme	Organizing theme	Global theme
Many individuals do not maintain a proper mental and physical wellbeing.	Wellbeing	Personal factors
Most of the individuals highly rely on technology to balance work and life.	Technology	
More than half of the individuals are faced with job stress related to work demands.	Job stress	Work environmental factors
Many individuals stated that the organizational support programs are limited and they prefer flexi work hours.	Organizational support programs	
Majority of individuals receive immense support from their spouses.	Spousal support	Home environmental factors
More than half of the individuals do not have time to focus on the responsibilities towards the children.	Childcare responsibilities	

**Thematic Analysis (Stage B)—Construction of the Thematic Networks**

Research study is comprised of three global themes: personal, work environmental, and home environmental factors, three organizational and six basic themes were identified.

**Global theme—Personal factors**

Personal factors in the global network comprise of two organizing themes namely wellbeing and technology as depicted in Figure 2. The network emphasizes the research participant’s conceptualizations in perspective of a wider discussion.

(1) Organizing theme—Wellbeing

As stated by the individuals, wellbeing is a vital aspect for work-life balance. The theme generates insights as to whether work impacts health or wellbeing in a positive or negative state.

**Basic theme—Negative responses on wellbeing**

It is evident that almost all the participants have stated that the amount of work load for the managerial level employees in the apparel sector has impacted their health and wellbeing in a negative manner. This is mainly due to the lack of time that they have, to consider about their own health and wellness.

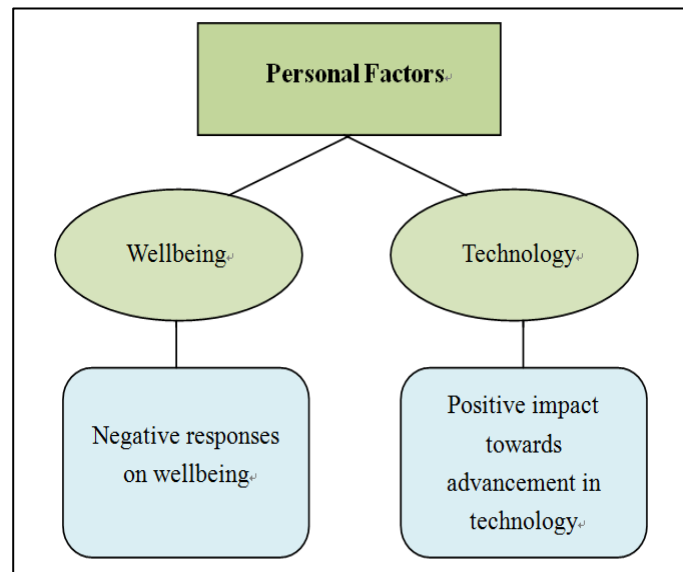


Figure 2. Thematic network 1: Personal factors.

“That’s very much true. Work affects health. I have a serious back pain issue. We work according to the same routine and the bad posture has led me to this concern. We don’t get a time to exercise daily so obviously when working we need to expect these.” (I/2) These individuals who are in top management positions hardly find any time for their own health and wellbeing due to the busy schedules and therefore they are faced with a greater imbalance in work and life domains.

(2) Organizing theme—Technology

The technology has created the ability for the working mothers to carry their office work at any place and at any time of the day.

**Basic theme—Positive impact towards advancement in technology**

Having analyzed the data, majority of the participants have stated that the advancement in technology has made their lives easier to manage.

“Until about five years back I had to come to office and sit at my desk all day long to do all the office related work. Sometimes now I can do work using my tab even if I go home early or if I get late to come.” (I/1) “You actually don’t have to be in the department to do your work unless you have to put your signature on a particular document. So I always use my iPad to do the office work and it’s very easy for me.” (I/6) Based on these statements it is clear that the rapid change in technology has created a drastic change in lives of the people and has enabled them to manage and work and life better.

**Global theme—Work environmental factors**

The thematic network of work environmental factors consists of three main organizing themes as depicted in Figure 3. The key factors that are emphasized include job stress, supervisory support, and organizational support programs.

(3) Organizing theme—Job stress

The theme focuses on whether the individuals in the managerial sector perceive the work environment as threatening or the conflicting.

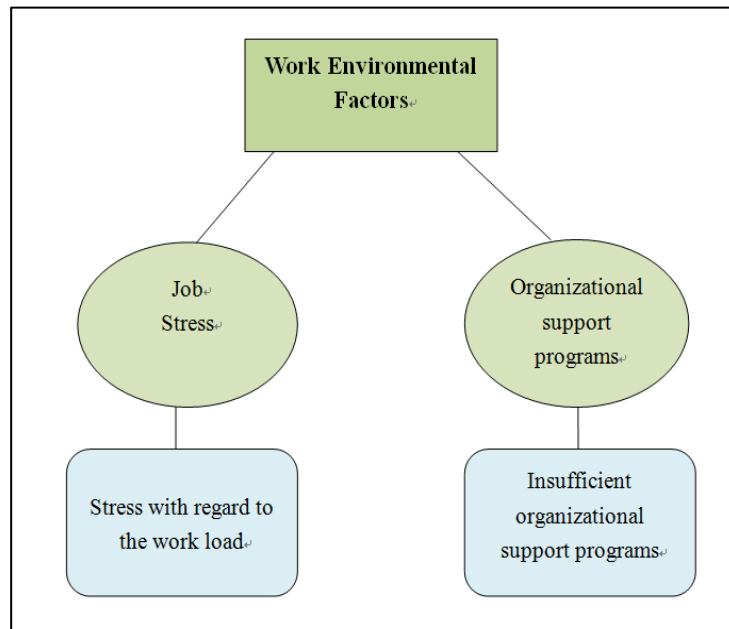


Figure 3. Thematic network 2: Work environmental factors.

**Basic theme—Stress with regard to the work load**

In terms of job stress, majority of the working mothers get stressed out due to the heavy workload prevailing in the apparel sector. Due to the high level of competition among the companies, high targets have been set for the managerial level employees which makes it difficult for them to strive a proper balance between work and life domains.

“Yes, of course, there are specific targets that we have been given as a team leader. So, I have to make sure my team performs to the expected level. So, if few members fail to achieve, it affects the whole team. At times when team target is not achieved there are instances where I have to stay back and help them sacrificing the time I can spend with my kids. It’s actually stressful.” (I/2)

Thus, it can be concluded that stress at work place is one of the principal factors which lead to a greater imbalance of the work and life spheres.

(4) Organizing theme—Organizational support programs

The theme analyses the favorable or unfavorable programs offered by the apparel companies which facilitate or obstruct the work-life balance of the working mothers.

**Basic theme—Insufficient organizational support programs**

Through the data gathered, it is evident that all the individuals were lacking the ability of obtaining flexible work hours in the apparel sector.

“There is some sort of flexibility in our sector. But for a working mother, I prefer if they come up with more flexi policies which make our lives much easier and smoother.” (I/5)

The individuals also prefer if they could work from home for a few days per week and if the companies could offer paternal leave. “There aren’t any written policies. But the company operates we have some flexibility in work and home life. I personally prefer to work from home at least for a few days per week.” (I/9) Thus it is apparent that the limited amount of support programs in the apparel sector leads to an imbalance between work and life domains.

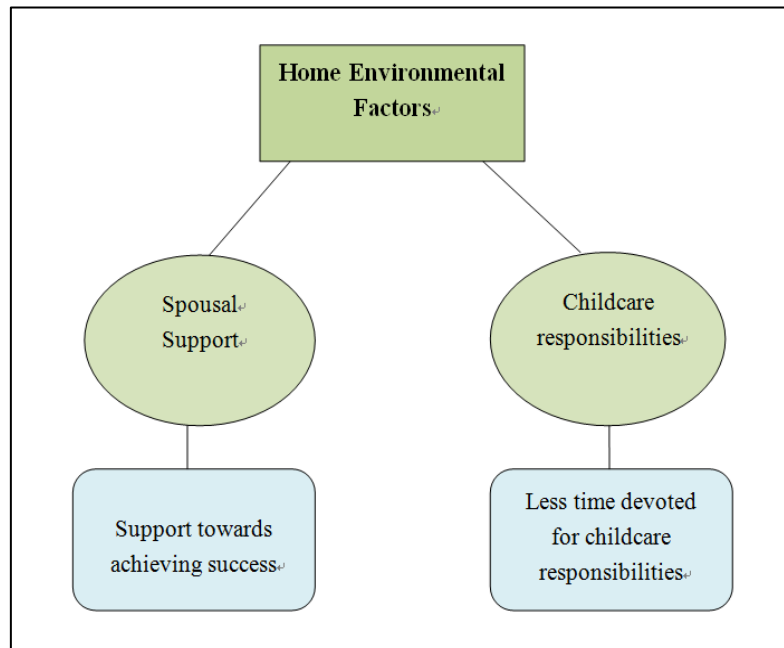
**Global theme—Home environmental factors**

Figure 4. Thematic analysis 3: Home environmental factors.

As per Figure 4, the global theme consists of four main organizing themes, which mainly comprise of the support from the spouse and home-care workers, stress arising from family the responsibilities towards the children.

**(5) Organizing theme—Spousal support**

Spousal support is a broad theme which mainly focuses on identifying the level of support received from the husbands for the working mothers towards achieving a proper strike between work and life domains.

**Basic theme—Support towards achieving success**

Majority of the individuals have stated that their husbands are very much supportive towards achieving success in terms of work demands.

“My husband is of course supportive, he’s also from the same company but working in another SBU of ours. He’s a very much understanding person.” (I/1) “My Husband is a businessman so he understands about work commitment. If there is any urgent thing which I have to attend to, he allows me to do so even during the weekends.” (I/7)

This support provided by the spouses has enabled the working mothers to move up the career ladder and they have been their biggest strength for the individuals to come up to a managerial position. This support has facilitated the working mothers to manage and balance both work and family life with much ease.

**(6) Organizing theme—Childcare responsibilities**

The theme sheds light into how individuals manage the childcare responsibilities and how it influences work-life balance of the working mothers in the managerial sector.

**Basic theme—Less time devoted for childcare responsibilities**

As per the discussion held with the individuals, majority find it difficult to manage the childcare responsibilities due to the limited time that they have after coming from home from work.

“To be honest, I try my best to stay with the kids but with work as I said before they are more attached with our maids.” (I/1) “The amount of work I have to do is high so my parents look into the kids’ homework and other activities, so the involvement of my husband into their activities is very much less.” (I/3)

Due to the top management positions they are in, it is apparent that the individuals’ contribution towards childcare responsibilities has been limited and this has resulted in greater imbalance in work and life relationships.

### **Thematic Analysis (Stage C)—Interpretation of Patterns**

The concluding step of thematic analysis is the interpretation of patterns and the presentation of the findings.

As stated by the individuals, they have not been able to maintain a proper physical and mental wellbeing due to the limited time that they have in their lives. However, the factor is that technology has enabled the working mothers to carry out their office work load with less effort, at any given day and at any given time.

In terms of work environmental factors, job stress is considered to be a factor indirectly affecting the lives of the working mothers, mainly due to the heavy work load and tight deadlines in the apparel sector. As stated by the individuals, the organizational support programs provided by the apparel companies are limited, hence the individuals prefer if they could have flexible work hours which make work and life much smoother and easier to manage.

Based on the home environmental factors, the support from the spouse has a direct impact where they assist in moving up the career ladder. Also, the lack of time to focus on the responsibilities towards the childcare has led to an imbalance between work and life spheres. In conclusion, majority of the factors have direct impact while few other factors have an indirect impact towards perceived work-life balance.

### **Achievement of the Objective**

The objective is to evaluate the personal, work environmental, and home environmental factors that influence work-life balance of working mothers in the managerial sector.

In relation to the personal factors, 70% of the individuals provided negative responses with regard to wellbeing mainly due to the inability to find time for their own health and wellness. Further, 80% of the individuals provided positive responses with regard to the advancement in technology which has made their lives much smoother and easier

Based on the work environmental factors, 70% of the individuals experienced high levels of job stress due to the work demands that the managerial level employees face in the apparel sector. Furthermore, as part of the organizational support programs, all the individuals expressed that flexible work hour policy is highly lacking in the apparel sector.

Focusing on the home environmental factors, 70% expressed positive responses on the support which they receive from their spouses in attaining work-life balance. Hence, majority of them did not experience any issue with regard to family life and all them were stress free in terms of the family domain. Furthermore, 60% of the individuals stressed out that less time are devoted for childcare responsibilities due to the busy life which they face as the managerial level employees in the apparel industry.

### **Propositions**

The proposition of the research study consists of the factors which influence the work-life balance of working mothers in the managerial sector of the apparel industry in Sri Lanka. They are as follows:

**P1:** Personal factors highly influence the work-life balance of working mothers in the managerial positions. **P2:** Work environmental factors play a key role in the attainment of work-life balance since the individuals spend majority of their time at the work place. **P3:** Home environmental factors have a significant influence on the achievement of work-life balance

The propositions are grounded mainly on the findings and analysis of exploratory research study.

### **Recommendations and Conclusion**

Based on the findings and the discussion of the study, the following recommendations can be made to enhance the work-life balance of working mothers in the managerial sector.

- It is apparent that the working mothers in managerial sector spend longer hours at work due to high work demands prevalent in the apparel sector. This has led to the working mothers spending less time with the family leading to children's unhappiness. Hence fully compensated reduced working hours from six to eight hours per day should be introduced such that the individuals will have more time for social activities, particularly time for friends, family and for relaxation.

- Fixed working hours from eight to five make it harder for the working mothers to attend to the family matters as and when needed. Hence the flexible work hour policy should be introduced to the apparel sector such that they can decide on specific start and finish times. This will lead to increase in choice and control and ultimately would lead to work-life balance.

- Majority of the managerial employees' experience stress due to tight targets and deadlines dominant in the apparel industry. It is therefore recommended for them to practice effective time management techniques such that it helps them to prioritize the work with much ease without being stressed out.

- Another main issue faced by the apparel sector managers is the difficulty of keeping the children, when the parents and the homecare workers are not at home. Hence day care facilities should be provided at work such that the working mothers can always come to work and keep an eye on the children at the same time. This will permit the working mothers to have a balanced personal and professional life.

- It was identified that the working mothers in the managerial sector hardly obtain any personal leave due to the hectic work demands in the apparel sector. The top management should ensure that their employees, especially the women, have the necessary benefits of the company so that they would feel comfortable at the work place and perform at their best.

In conclusion, the researcher was able to achieve the objective of the study after a critical analysis of the in-depth interviews which were conducted. The literature of the study was based on the ideas and concepts provided by different scholars and the researcher identified three main independent variables which influence the work-life balance of the working mothers. The analysis identified a significant influence on personal, work environmental, and home environmental factors and their dimensions on work-life balance of working mothers in the managerial sector of the apparel industry.

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# The Contribution of Electronic Tax Transactions to Increasing the Productivity of Greek Tax Administration and Serving Services for Citizens and Businesses

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The Greek tax system is characterised by high tax rates which do not result in the anticipated revenue. At the same time, while total annual tax revenues remain fairly stable the tax parameters are constantly changing, leading to a number of peculiarities, as for example (PwC, 2017): seven changes in the corporate tax rate since 2005; tax-free income, 2 x the poverty threshold; low minimum tax-free income and low income threshold for the maximum tax rate; VAT deficit estimated at 34% due to tax evasion, tax avoidance, and ineffectiveness in the tax collection mechanism; indirect and property taxes well above most European countries. A modern tax system must fulfill certain principles if it is to raise adequate revenue and fulfill certain social objectives. Some of the most important principles or characteristics of a modern tax system are as follows: (1) Productivity or Fiscal Adequacy; (2) Elasticity of Taxation; (3) Diversity; (4) Taxation as in Instrument of Economic Growth; (5) Taxation as an Instrument for improving Income Distribution; (6) Taxation for Ensuring Economic Stability. In general, any tax system, even the most perfect in legal level, is not effective without reliable tax mechanism and reliable provided tax services to the citizens and the enterprises. The application of new innovative technologies could solve the problem of serving citizens and businesses in the time they deal with the tax administration services. A problem that is further compounded by polynomial and bureaucracy, which have a profound impact on the development of entrepreneurship in our country and a lack of confidence in the tax system by citizens. Therefore, the tax system should be easy and relatively inexpensive in its administrative use, be easily adapted to changes in economic circumstances, and be fair in accordance with their tax capacity. Finally, the tax system must be designed in such a way that individuals can ascertain what they are paying and that there is transparency in the fair distribution of taxes. The Tax Administration must invest in technology by fully computerizing its services, while also training its employees in new technologies. The adoption of modern technologies for the handling of tax cases is now a necessity and not an option, since they can be interfered with in critical processes to restore the proper functioning of the system. The purpose of this paper is to describe the contribution of new technologies in the conformation of tax policy of Greece and the themes that appear by applying electronic tax administration procedures in daily transactions of citizens and enterprises. The present work is supported by the results from nationwide research that was carried out in the Tax Services of our country.

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*Key words:* tax administration, transaction, revenue

## **Introduction**

The tax system of our country since the creation of the Greek State until today has been mainly influenced by the tax systems of the European countries of England, France, and Germany (Ginoglou, 2017). As the researcher Bird (2004) points out the actual tax system that individuals and businesses face reflects not only tax law, but also how the law is applied in practice. How a tax system is run affects the revenue it generates, its effectiveness, and how tax burdens are distributed. The tax administration is extremely important to ignore by policymakers.

The Greek tax system is a complex of tax laws, rules, regulations, and circulars that expresses the tax policy of the Greek Government and defines the tax framework in which citizens must comply. Tax policy is constantly evolving, reforming the way and the means it uses to ensure a fair and efficient system.

The most important task is to collect all taxes accurately, transparently and at less cost. The most important way forward in this direction is the modern technology and the range of possibilities it can provide for the modernization of the tax system. However, significant factors inhibit the modernization process, such as the complexity of tax legislation.

In an effort to rationalize public finances and return the Greek economy to growth, a key role—among others—is the strengthening of tax revenues through the reduction of tax evasion and the black economy. As web and internet facilities are becoming more and more widespread and useful, the use of electronic tax transactions has increased the productivity of Greek Tax Administration (Liargovas, Anastasiou, Komninos, Dermatis, & Kalamara, 2018). Greece is making concerted attempts to discourage cash transactions to the extent possible. Improving tax administration has long been a matter of concern to those concerned with developing countries (Bird, 2015). Tax administration and generally Greek tax policy are an important component in order to increase the level of cash transactions.

Studying the tax system in Greece one can easily conclude that in recent years there has been an effort by the public authorities to simplify, modernize, and increase its efficiency.

Significant steps have been taken to move the tax audit and tax collection mechanism to the digital age through the introduction of electronic applications, which are a major improvement for taxpayers and with a series of legislative cuts, laid the foundations for a national tax system with a view.

Finally, it is imperative to simultaneously improve the functioning of the tax administration and its services to citizens in order to solve problems immediately and to instill in society the feeling that the sacrifices to which they are subject have a purpose, a result, and an expiration date.

## **Theoretical Background**

### **Defining the Concept of Tax Administration**

According to Fotopoulos (2010), the concept of tax administration is new in international science and is not attributed to accurate translation in Greek. For this, its performance has been proposed either with the term “tax collection mechanism” or with “tax administration”.

According to article 20, paragraph 2 of Law 2753/1999, tax administration means all the departments of the Ministry of Finance engaged in the application of tax legislation, the collection of public revenue, the

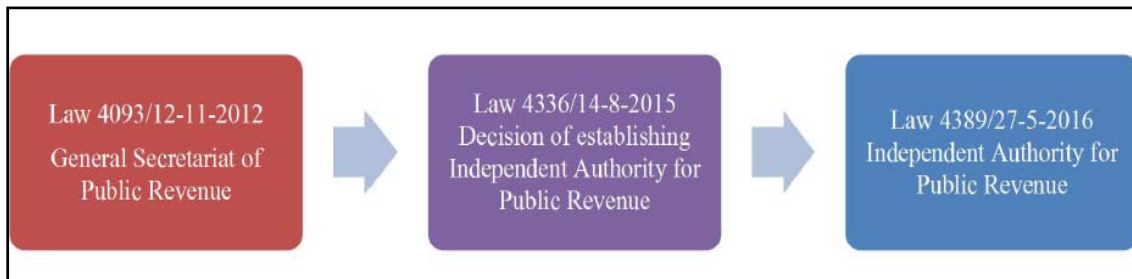
control of compliance of taxpayers, and the support of the operation of the above services. In essence, we are talking about “an administrative mechanism that can not only diagnose and plan appropriate changes to the tax system, but also to implement them” (Tatsos, 2012. p. 489). A tax administration could for a long time be characterised as an administrative agency, being responsible for applying the tax law, based on the facts as reported by taxpayers via their tax return and assessing the amount of tax due (Kool, 2017, p. 45). Therefore, tax administration refers to intervention (Stephanos, Agathocleous, Athanasiou, Katsanos, Tsileppi, Laiveras, & Papageorgiou, 2013, p. 60):

- In selecting staff;
- In its rational distribution;
- In continuing education and specialization;
- The complete computerization of both the data given in this and the crossover with data from other services (land offices, companies, banks etc.);
- To set up an independent inspection service to supervise the way tax administrations apply regional tax services;
- The creation of a staffing service, which will deal with the monitoring and study of fiscal problems and the drafting of tax bills and interpretative circulars.

The ability to collect public revenue has been affected by a long history of complicated legislation, maladministration, political intervention practices and generous amnesty, with chronic misapplication (Anastasiou, 2017). To see how complex the tax administration is today, let’s see how many circulars the Ministry of Finance publishes each year (Rapanos&Kaplanoglou, 2014, p. 626) “in 2009 it issues 54 circulars, in 2010 it issues 277, in 2011 it publishes 457, in 2012 issues 513 circulars and in 2013 until 31/10/2013 it issues 695 circulars”. It is noted that over the past 18 months, 94 laws have been passed in the entire Public Administration and over 400 interpretative circulars have been issued (Papandropoulos, 2015, p. 28). As a result, both taxpayers and tax administration officials are prevented from following changes and overall developments in a tax issue and thus find difficulty in interpreting and properly implementing them. If this phenomenon adds to the known delays in justice performance, then the problem altogether prevents the size of the current Greek crisis from being unlikely. Many times, either ignorance or conscious choice, there are violations and misconduct of laws. So, so far, there is no single code for any taxation, and so opacity is also found to be the prerequisites for corruption (Papageorgiou, Kalamara, Komninos, Dermatis, Anastasiou, & Liargovas, 2018), where Greece in Bakouris (2015, p. 24) is considered a country with a high level of corruption. Taxation should be dealt with by James and Alley (1999, pp. 3-14) as the means of fulfilling the State’s obligations to its citizens and not as a purpose of its existence. Taxation is essential for sustainable economic development, and tax administration is a basic function of a successful state. Taxation also helps make a government accountable to its citizens.

Karavitis (2013, p. 6) also reinforces this position by saying that “the Greek tax system has a reduced ability to secure a satisfactory collection of revenue in relation to the other EU member states”. Improving the functioning of the tax administration is therefore a decisive factor in enabling the Greek authorities to increase public revenues and to ensure a fairer distribution of the tax burden. In order to put an end to this practice, the government firmly committed itself to taking strong measures by establishing the independence of the Greek Tax Administration to improve tax collection, strengthen tax compliance, and combat tax evasion and

smuggling. Pursuant to Law 4389/27-5-2016, the GGD<sup>1</sup> transition from 1/1/2017 takes place in Independent Authority for Public Revenue.



The Greek Tax Administration is a department of the Public Administration with important activities and actions directly related to the proper functioning of the State, having been entrusted with the role of executing the State Budget as regards the collection of public revenue. Three key ingredients seem essential for effective tax administration in any country: the political will implement the tax system effectively; a clear strategy as to how to achieve this goal; and adequate resources for the task at hand (Casanegra de Jantscher & Bird, 1992).

Tax administration is linked to the specific circumstances of each country, to the general system of public administration and the political context in which it operates. It is obvious that the tax administration is shaped according to each country's tax system. According to Gill (2000), how well a tax administration works depends to a considerable extent on the environment within which it works.

Tax administration is the link between tax legislation and taxpayers. With this content it is obvious that it determines the realization of the revenues provided in the respective State Budget and ultimately the actual tax burden. Experience has so far shown that more tax-intensive tax legislation drastically loses its value and does not produce the expected results and the results it seeks if there are no appropriate tax services that will implement it (Stephanos et al., 2013, p. 60).

Tax administration operates within a certain environment and various factors, external and internal, affect its effectiveness. These include tax legislation, public opinion and, in particular, taxpayers' perception of the level of tax evasion and justice in the tax system, economic, social, and political conditions, the organizational situation of the tax administration, its human resources (number of employees and their level of education), its financial resources, as well as access to information sources (Savvaidou, 2015).

### **Electronic Tax Administration in Greece**

The use of new technologies at the service of tax administration has always been sought in the context of optimizing the results of its operation. New technologies are the main means of informing and communicating with tax administration as a means of organizing, evaluating, and cross-checking for the collection of public revenues. Through the web-based tax pages, "citizens find information about their tax and tax obligations" (Terzis & Economides, 2006). It is therefore a necessary and useful development of public administration as it helps to increase the quality of service delivery and reduce management costs (Laskaridis, Markellos, Markellou, Panayiotaki, & Tsakalidis, 2008).

<sup>1</sup>Also, according to article 3 par. E of Law 4174/2013, tax administration means the General Secretariat of Public Revenue (GGT), which employs taxpayers' control powers. The GGD, which is a multi-purpose Secretariat General, was set up in accordance with Article 14 E2. of Law 4093/2012 and replaced the General Secretariat for Taxation and Customs Affairs and the process of its establishment was completed with the appointment of the Secretary General in January 2013. It consists of the Central Services consisting of 4 Directorates-General and 24 Directorates.

The electronic taxation system focuses on the three main projects such as TAXIS for taxation, TAXISnet for tax service for citizens and business via the Internet and finally ICIS for customs and payroll and pension systems.

These projects contribute to the efficient management of the revenues of the state apparatus and to the improving communication with the citizen. The implementation of information systems in the Ministry of Finance was designed to strengthen transparency and battle corruption, hence increase accountability (Prassopoulou, 2011).

TAXIS (Taxation Information System) is the code name of the IT system that currently covers all the tax procedures that govern the Greek tax system. It is the largest Information System of the Public Administration, which contributes significantly to the ever-increasing needs for serving the citizens, providing high quality services. This project contributes to the efficient management of the revenues of the state mechanism and to the improvement of the communication with the citizen. This is a major undertaking by the Ministry of Finance to modernize the entire tax system with more than 10 million taxpayers.

The objective of TAXIS is to automate and computerize all the operations of the Tax Offices, to modernize the operation of the tax system at local level in the tax offices, as well as at the level of the central administration with the aim of increasing the collectability of taxes and its efficiency in general, to save resources by exempting the Ministry of Finance from time-consuming transactions and dealing with transactions, provide documents and provide information over the Internet.

The main benefits of the TAXIS system can be described as shown in the following table.

Table 1

*Benefits of the TAXIS system*

Benefits of the TAXIS system	Description
Increase efficiency and productivity	Increase in tax revenue, reduction of tax evasion, better planning and control of required work, optimal use of human resources. Specifically, all the employees of the Tax offices, after training, became TAXIS users, managing to assimilate the technology and use a computer to carry out their work.
Adaptation to individual requirements	Introduction of new taxes, adjustment of existing taxes to the developments in tax legislation.
Providing optimal and efficient services	TAXIS provides effective and tax-efficient strategies for optimal tax management.
Improving the operational efficiency of the Ministry of Finance	The Ministry of Finance is set to work with all ministries to improve their operational efficiency in terms of project implementation.
Contributing to the promotion of the digital economy	The digital economy refers to a broad range of economic activities that include using digitized information and knowledge as the key factor of production.

The biggest innovation of the General Secretariat for Information Systems (GGIS) for electronic tax transactions was the construction of Taxisnet (TAXation Information System Network) portal for the provision of electronic services to citizens, businesses, and the public administration. It is a successful information system that reduces the management costs for the Greek Government to several million euros each year (Stamoulis, Gouscos, Georgiadis, & Martakos, 2001). The goal of the portal is to extend the existing Taxis in such a way that a subset of its services are offered entirely on the Internet without the intermediary of the Tax Offices. This particular project contributes to the efficient management of the revenues of the state mechanism and to the improvement of the communication with the citizen, introducing for the first time the wide use of the Internet in the transactions with the State.

The main goals of Taxisnet are presented in the following table.

Table 2

*Main Goals of Taxisnet*

The qualitative, immediate, and effective service of the taxable person
The simplification of bureaucratic procedures
24-hour uninterrupted operation
Upgrading the qualitative information of the taxable person
The modernization of the methods of submitting the above Forms using modern technology <sup>2</sup>

The main advantages of using Taxisnet are presented in the following table.

Table 3

*Main Advantages of Using Taxisnet*

Main factors	Description of the main advantages
Registration fee	There is no user registration fee.
Informed taxpayers	Taxpayers are informed of their debts to the State and have the possibility to pay them by debiting either their credit card or their bank account.
Availability of Taxisnet	The system is available 24 hours a day, 7 days a week, so we can make use of its services at any time regardless of whether it is a working or non-working day (Sabati & Theotokis, 2009).
Facilities	It facilitates taxpayers to cope with their tax obligations as quickly and easily as possible.
Forms	Taxpayers have the possibility to request forms and data that are necessary for the various transactions they make on a daily basis. It also provides easy access to tax forms. The user is informed immediately to receive the relevant form.
Tax statement	The electronic submission of the statement is also done through the Citizen Service Centers. Late and modifiable statements for the majority of statements are available.
Relationship between taxpayers and accountants	It enables the settlement and demarcation of the relationship between taxpayers and accountants if citizens choose to trust a professional accountant to settle their obligations.
Reduction of queues in tax offices	It reduces travel and thus avoiding congestion in the tax offices (reduction of queues in tax offices), resulting in improved citizen service.
Informed taxpayers	Communication directly and the taxpayer is informed via e-mail.
Time saving	There is time saving while reducing travel costs.
Improvement of services	The service of the citizen is improved, as the number of citizens to be served by the competent services (tax office or post office) decreases.
Access to statement	An unauthorized person cannot access the content of our statement.
Protection	Protection of all personal and financial data of the taxpayer, trafficked through the Internet, using the most up-to-date encryption methods.
Extensive error checking	Extensive error checking occurs when submitting the statement resulting in zeroing the probability of not being cleared.
Printing	There is a possibility to print the tax statements and the Tax Clearance Memorandum for the financial years 2002 to date, irrespective of the way of submitting.
Interconnection between public bodies	Interconnection between public bodies (organizations, banks, etc.) and domestic tax authorities for the first to automatically request and receive tax information on behalf of the taxable citizen.
Final date	There is a final date for all tax registry numbers.

It is therefore perceived that the tax administration has the ability to collect in a much shorter time the amounts of taxes resulting from the taxation of citizens' incomes. In addition, a very large part of the ODA human resources is liberated from all this bureaucratic process and can work on more efficient, more substantial and more productive work.

<sup>2</sup>The technology must be carefully integrated into the tax administration if it is to increase output and not just costs.

Finally, according to OECD data (OECD, 2011), the electronic tax services provided to taxpayers and their representatives (accountants) are presented in the following table.

Table 4

*The OECD Member Countries*

Χώρα <sup>1</sup>	Country taxes have online access to their personal tax information	Authorized accountants have access to their customer tax records	Tax administration communicates electronically with taxpayers	Tax administrators have online access to taxpayer data	Pays have online access to tax information	Taxpayers have access to a legitimate database
Australia	√	X	√	√	√	√
Austria	√	√	√	√	√	√
Belgium	√	√	√	√	√	√
Canada	√	√	√	√	√	√
Chile	√	√	√	√	√	√
Czech Republic	X	X	√	√	√	√
Denmark	√	√	√	√	√	√
Estonia	√	√	√	X	√	√
Finland	√	X	X	X	√	√
France	√	√	√	X	√	√
Germany	√	√	√	√	√	√
Greece	√	X	√	√	√	√
Hungary	√	√	√	√	√	√
Iceland	√	√	√	√	√	√
Ireland	√	√	√	√	√	√
Israel	X	√	X	√	√	√
Italy	√	√	√	√	√	√
Japan	√	X	√	X	√	√
Korea	√	√	√	√	√	√
Luxemburg	X	X	X	√	√	√
Mexico	√	X	√	√	√	√
Holland	√	X	√	X	√	√
New Zealand	√	√	√	√	√	√
Norway	√	√	√	√	√	√
Poland	X	X	X	X	√	√
Portugal	√	√	√	√	√	√
Slovakia	X	X	√	X	√	√
Slovenia	√	√	√	X	√	√
Spain	√	√	√	√	√	√
Sweden	√	√	X	X	√	√
Switzerland	X	X	√	√	√	√
Turkey	√	√	√	√	√	X
United Kingdom	√	√	√	X	√	X
USA	X	√	X	√	√	√

### Methodological Framework

#### Structure of the Questionnaire

The questionnaire consists of three areas: Section A on Demographics of Employees in Research, Section B on Taxis/TaxisNet Assessment, and Section C evaluates the e-Tax Administration.

## Results and Discussion

### Section A: Sample of the Survey

Of the 7,560 employees serving in the 122 departments of the Greek Tax Administration, 750 employees completed the questionnaire. So the study sample of this research consisted of 750 (10% of the total population) employees at local Tax Offices of the Independent Authority for Public Revenue (39.1 male and 60.9% female). The majority of the employees (50.4%) are University graduates while a significant percentage (26.1%) holders of postgraduate and doctoral degrees. Lastly, the majority of employees (73.9%) have significant work experience over 11 years. The purpose of the questionnaire was to capture the views of Public Finance Officers on the efficiency and effectiveness of e-Tax Administration in serving citizens and businesses. The reliability index of the questions in the Cronbach questionnaire was 0.88887. Therefore, the measurement scale used in the research is considered reliable since it shows good consistency and reliable variables.

### Section B: Evaluation of the Taxis/TaxisNet Services Provided

When asked whether the Tax Administration's satisfaction with the taxpayer can provide useful conclusions to help improve its services, the majority of respondents (50.1%) consider its contribution to be significant. A similar percentage (53%) consider that the measurement of the satisfaction of the accountant/tax consultant contributes significantly to the improvement of the services provided.

In the question of the efficiency of using the new IT technologies in Tax Administration, research participants believe that:

- Contributes positively to tackling tax evasion and tax evasion (67.9%) to very much.
- Effectively contributes to reducing bureaucracy during the transaction and in general the audit process (74%).
- Effectively contributes to the day-to-day employment of employees (transaction, audit work) (76.8%).
- Improves the quality of the taxpayer's service (74.8%).

When asked whether they think that encouraging taxpayers to participate in the design and delivery of e-tax services would positively contribute to shaping a new, more dynamic relationship between citizen and tax administration, research has shown:

I do not agree at all	6%
I agree a little	9.7%
Neither agree nor disagree	35,6%
Agree enough to	48,7%

Finally, on the question of whether TAX ADMINISTRATION has put particular emphasis on improving service delivery through the proliferation of Internet use, the majority of participants agree that particular attention has been paid to this area.

### Section C: Evaluation of Online Tax Administration

The majority of survey respondents (86.9%) have completed a complete online digital services transaction, and the degree of satisfaction is high enough (51.5%).

It is worth noting that 74% of the participants believe that the possibility of electronic payment of tax liabilities directly through Taxisnet would facilitate the transaction to a very high degree, without the need to move to the Tax Office, or banking system or use of e-banking.



Regarding the taxpayers' use of the Treasury Card in their daily transactions, only 9.9% use it while 67.9% do not use it. It is worth noting that 22.3% of taxpayers are unaware of the existence of this card.

Also, the majority of participants (69%) agree that the provision of electronic services across the tax spectrum, intensification of controls, targeting, upgrading of Elenxis and the operation of the new Taxis, create an important operational advantage in the operation of Taxation Management.

Finally, the majority of respondents believe that e-tax services have been incorporated (46.7%) to very much (15.6%) effectively in the daily lives of taxpayers. Moreover, they believe that they create an important operational advantage in the operation of the Tax Administration.

### Conclusions

Today we could conclude how Greek financial officials have greatly improved Taxisnet information system by constantly updating it and offering taxpayers new opportunities for submission and information every day. Along with the rapid and continuous improvement of the system, it is not only the citizens but also the administrators themselves who serve it, as they can perform more reliable checks in a shorter time. The benefits of electronic transactions extend to other electronic processes in the tax authority. Electronic transactions allow for better, safer data storage that can be used to implement a risk management system for auditing and enforcement. Automation helps, according to Bird and Zolt (2008), establish a good system for tracking case files, which is essential for effective auditing and increases the speed and quality of data provided to auditors.

The main benefits of the TAXIS system are: increasing efficiency and productivity, increasing tax revenues, reducing tax evasion, better planning and controlling the work required, optimizing the use of human resources. Specifically, all employees of the local Tax Offices, after being trained, became users of TAXIS, succeeding in assimilating technology and using a computer to perform their tasks.

The rapid development of information and communication technologies, as well as the possibilities offered by the use of the Internet today, has created new challenges for the pursuit of a proper and efficient functioning of the Tax Administration, and for the citizens to contact the tax services. The introduction of these new technology applications into the day-to-day operation of the Tax Administration is based on the understanding that access to its entities must and can be facilitated in any way and at any cost. In this way, the functional modernization of the state focuses on the citizen, his rights, needs, and problems.

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# Legislative Activity of the International Maritime Organization (IMO)

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The International Maritime Organization (IMO) is the United Nations specialized agency responsible for navigation and prevention of both nautical and atmospheric pollution caused by ships. In addition to that and since it is a specialized agency responsible for the safety of navigation, it is responsible for the application of environmental standards in international navigation. The highest importance of creation of a legislative framework for navigational nautical activity is based on its universal acceptance, implementation and the effective and fair application. It is also necessary to emphasize that the application of these standards has to be fully effective regardless of financial constraints, hence in every part of the international community. The attitude of the kind makes both innovation and efficiency possible. According to a widespread opinion, the development of the IMO legislation has been especially strengthened after the adoption of the 1982 Law of the Sea Convention. The Convention actually reflects a strong and universally valid attempt to get an exhaustive and comprehensive legal regime for the oceans and seas established. The Convention has been colloquially known as the Sea Constitution. It has emerged as a result of detailed perennial negotiations. It used to comprise numerous compromises that relieved many substantial divergences between countries.

*Keywords:* International Maritime Organization, pollution, acceptance, implementation, maritime domain, convention, agency, navigation

## Introduction

Maritime navigation could be regarded as a specific, necessary kind of activity existing in the accepted normative framework implemented on international level. In addition to that, the IMO itself, as a specialized agency, is a forum within which the legislative process has been highly developed.

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International navigation transports 80% of total visible trade of the World. This kind of transport offers lower and more favorable prices, therefore making it unavoidable and the most acceptable model of global transportation. In addition to that, it is an example of the way visible trade among nations of the World brings prosperity and wealth to the nations themselves. International trade is the global economy mover, obviously and mostly thanks to maritime trade and legislation passed within IMO, apart from its other actions.

Maritime trade of the range inevitably becomes a part of every sustainable development program. By the medium of the agency itself, in addition to activities of member states and civil society, continuous work on the increase of green ecology and sustainable development has been collectively achieved. Promotion of development of the kind makes one of the IMO priorities for the future.

As a part of the UNIMO system, it actively participates in activities according to Agenda 30 for sustainable development including 17 development goals (SDGs)<sup>1</sup>.

As a part of the UNIMO system, it actively participates in activities according to Agenda 30 for sustainable development, as well as to the Program SDGs, since 2015 when both the Agenda for sustainable development and 17 development goals (SDGs)<sup>2</sup> were adopted by 193 states.

These are energy efficiency, technologies and innovations, education of seamen and trainings, maritime security, nautical traffic management, development of nautical infrastructure and implementation of it through IMO, as comprised by global standards and supported by dynamic activities of the Agency and committees as imposed by the institutional framework of the Global green nautical transportation system.

IMO does not address other aspects of maritime activities such as fishing, navigation rights and duties, navigation, exploitation of minerals in the continental shelf or scientific ecological studies of the sea and oceans.

Nevertheless, despite the extensive production of documents, several basic provisions of the 1982 Convention on the Law of the Sea have a great influence on the work of the International Maritime Organization, especially on its normative-legislative activity.

This organization performs this activity very specifically, differing from the individual specialized agencies in the United Nations system. Its Assembly, together with the committees, performs a primary quasi-legislative activity. This applies above all to two committees, namely: 1) for maritime protection and 2) for maritime ecological protection.

These bodies are open to all member states. They are authorized to discuss the problems burdening the IMO's activity. They can agree on the necessary solutions to the problems and ways to overcome them. Within these activities, creation of regulation makes one of the most important ones.

Committees are the bearers of the creation of the necessary regulation without which it is almost impossible to carry out business in this domain.

The IMO Committees have prepared several important Conventions governing the efficiency and effectiveness of maritime service, nautical safety and maritime environmental protection.

The following ones are of particular importance:

1) Convention on the Advancement of International Maritime Transport

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<sup>1</sup> Turcinović F, *Sustainable Development and its Non-Sustainable International Law Frame*, Medijskidijalozi, Podgorica 2013; No. 17, pages 570-573.

<sup>2</sup> Actually, SDGs make a call for action for sustainable development and elimination of poverty and hunger. In addition to that, it should provide for dignity of human life.

It affirms, by its provisions, the uniformity and formalization of documentation when drafting requirements regarding customs, immigration, and health procedures during the stay of ships in foreign ports<sup>3</sup>.

#### 2) International Convention for the Prevention of Pollution from Ships

This Convention regulates the loading and unloading of harmful waste and other harmful substances, including oils and other substances which could have adverse effects on the maritime area and the life in it<sup>4</sup>.

This Convention addresses the prevention of pollution and the other detrimental cargo sinking from ships and aircrafts. These activities are subject to the approval of a competent national authority. It is necessary if the sinking is carried out in a territorial sea, exclusive economic zone or epi-continental shelf. It comprises categorization of cargoes in three types: first is a black list in which is, for instance, mercury, transport of which is subject to a special permission, the second makes a gray list with materials such as zinc, and the third one is subject to the so-called General permission.

#### 3) Convention on International Rules for the Prevention of Collisions at Sea 1972<sup>5</sup>

The 1972 Convention on the Prevention of Collisions at Sea is also known by the acronym COLREG. This document primarily refers to light and light signals, power outages, and regulation on the appropriate speed of movement of vessels, rules for the avoidance of accidents, the establishment of special traffic routes and standards for the movement of ships in sudden and unforeseen situations. In addition to that, there is a scheme of movement of ships in the situations presented above when ships are heading or crossing individual routes.

The most important novelty in this document is that it has identified maritime traffic routes, safe navigation speed and risks that may occur in the vicinity of separation movement patterns.

A large number of issues are regulated by these Conventions but, by the very nature of the matter, this is not sufficient as the new circumstances necessitate resorting to amendments and annexes to them. They are brought to the Assembly and recommended to Member States. They are a very important model of overcoming legislative problems within the IMO.

### **IMO Recommendations**

The first category of recommendations is provided for in the Article 1-abc. This provision mainly deals with the purpose of the IMO work.

The second category of recommendations makes these that are made on the basis of the Article 2 (b), i.e. on the basis of the IMO legislative capacity, being recommended to Member States.

The recommendations concern resolving of the disputes arising out of unfair and restrictive business practices as specified by the Article 3 of the Convention on the Law of the Sea.

Article 15 of the Convention provides for authorization of the Assembly to recommend to the Member States the adoption of regulations and instructions aimed to regulate the issues of maritime security, prevention and control of maritime pollution from ships, as well as making amendments to such regulations and instructions.<sup>6</sup>

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<sup>3</sup> See: 591 U.N.T.S 265.

<sup>4</sup> See: ILM Nov. 1973, 1319 with Protocol Feb. 17. 1978. See further: [www.imo.org/en/about/Convention/ListofConvention/Pages/Coleg.aspx](http://www.imo.org/en/about/Convention/ListofConvention/Pages/Coleg.aspx)

<sup>5</sup> See: 1046 U.N.T.S 120, December 29, 1972 Convention on International Rules for the Prevention of Collisions at Sea 1972, as known by the acronym COLREG. Visit web-site 10.12.2019: [IMO.org/en/about/Convention/ListofConvention/Pages/Coleg.aspx](http://IMO.org/en/about/Convention/ListofConvention/Pages/Coleg.aspx) See more in: Kreća M., *Međunarodnojavopravo* 2007, pages 362-363.

<sup>6</sup> See in general on recommendations in: Turčinović F., *Preporuke UNESCO Recommendations on Cultural and Natural Heritage*, *Pravnivjesnik*, Faculty of Law, Osijek, Croatia No. 3-4, 1989.

Initially, the Convention made a distinction between regulations and guidelines, but no definition was offered. While adhering to its mandate, the IMO issued numerous recommendations under different names. Apart from the above, there are codes and procedures added to them.

The issue of the names of legal documents, which, as we have already said, are produced in large numbers by the Assembly and its committees, gained importance in parallel with the growth of the maritime industry. It was necessary to make difference between them, having in mind various legal features they took. However and apart from that, many cases show that there is no justification for usage of specific names given to these documents. Regarding that, the case of resolutions, which are mainly advisory in their character, is indicative. In the case of relation between resolutions and codes, it should be emphasized that their nature makes something between non-mandatory recommendations and mandatory conventions. Notwithstanding the above fact, in both the IMO conventions and its practice there is no mention of the above differences. Real dimensions of issues concerned prove adequacy of naming the above stated legal instruments.

For example, guidelines on the use of technical gases with life protection standards in the aquatic environment require, in the cases of transport and storage of them, that the Member States implement these guidelines in their own legislation.<sup>7</sup>

It is possible that, by looking through the legal effects of these documents, especially if we consider the purpose of their creation, we would reach a different conclusion. Obviously, the codex is broader in its intentions and purpose than recommendations or manuals. In support of that is assessment made by legal experts that this kind of legal documents is necessary and indispensable in the management and operation of maritime navigation.

The legal language of the code is facultative. It is not limited by the formal content of draft conventions. It is descriptive and often presents an alternative to addressing a specific problem. It is used as a testing base for final concept of a report through which it could be incorporated into a convention.

It is indisputable that the IMO recommendations emerge as the product of two legally-technical methods. The first one is to show, first of all, the intention for a particular issue to be precisely regulated—sometimes without specifying particular meanings.

The second method goes further by setting significant notions. In the cases of emergencies, a third method emerges to eliminate this urgent necessity by suggesting a harmonized solution that would allow carrying out of certain necessary tasks.

As an example, here we cite the “Recommendation on the use of pilotage in the Gulf of Sunda”. The Recommendation was established fast due to the many sensitive and vulnerable relationships in the region.<sup>8</sup>

The recommendation applies to all oil tankers with a draft of seven meters or more and to all tankers carrying chemical gas cargoes, regardless of their length, when sailing in the Gulf of Sunda portion approximately designated as the navigation route Swinbaden, Hornbaek Harbor, Alfadohage which was established by the governments of Sweden and Denmark.

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<sup>7</sup> See: Guidelines for Inert Gas Systems adopted in 42 MSG Session and published by IMO in 2009. It was already comprised by the IMO Resolution A, 567(14) Annex Regulation for inert Gas system on Chemical Tankers—Adopted by the IMO Assembly Fourteenth Session on November 20, 1985. In addition to that it was included into the IMO Inert Gas Systems 1990 Edition, IMO 860 E. Web-site was visited on: December 10, 2019 (Ocimf.org/org7medija/8922/c50f7d07-4688-8033- 79d13c).

<sup>8</sup> Recommendation on the use of pilotage in the Gulf of Sunda; web-site was visited on December 10, 2019 Sr.wikipedia.org/wiki/Eresund.

It should be a functionalist approach if we are to assess the significance of the recommendations as IMO legal instruments. The analysis of functions would not be able to fully determine their legal importance. This approach considers bearing in mind the fact that they are of the great importance in generation of legal rules. Many of these rules were incorporated in individual international treaties.

In addition, the IMO Recommendation then adopts the traffic separation schemes contained in the Annexes to Regulation 10 to the COLREG Convention. Therefore, those rules of the IMO Recommendation became parts of the mandatory rules for the COLREG Contracting Parties (Higgins, 1987, pp. 21-25).

IMO is known only as the international body responsible for making recommendations on the maritime routing on the international level. Within many of the Conventions, IMO is the depositary and, in this context, performs all the necessary administrative tasks, especially having the ability to adopt additional standards and more detailed regulations.

*Recommendation on fire protection for passengers on passenger ships with more than 36 passengers*<sup>9</sup>

Additions to the Recommendation comprise a part II-2 under the title Constructions, fire protection, fire detection and extinguishing.

There are the other types of recommendations relating to their implementation in conventions. Here we are to point at the two following examples that could be illustrative of this type of legal instrument:

- 1) Ship control procedure;
- 2) Non-standard ships—Guide to control procedures.

These recommendations clarify procedures in the above mentioned areas of the Member States, especially in filing complaints and in lawsuits. Recommendations sometimes address issues that are not accepted in binding international treaties. They are devoid of legal effect and are developmentally hovering, waiting to be covered by a mandatory legal document. In that sense, they are forerunners to suggestions concerning mandatory legal instruments adopted by the competent organs of the Organization, and on the basis of the proposal laid down therein.

Therefore, it could be noted that it is important for all states, taking into account their practice to use the standards included in the text of these recommendations often. By this they start a certain harmonization and achieve the uniformity of the included rules before they become parts of the convention.

### **Legal Effects of the International Organizations' Recommendations**

The legal effects of international organizations' recommendations are conditioned by a number of major factors. First, they are conditioned by objective circumstances prevailing in the area to be covered and, as the second, by content and modalities of possibility for their implementation. Generally speaking, recommendations are considered optional.

Contrary to the above, some IMO recommendations relating to the "special traffic schemes" of the COLREG Convention could be said to mean that individual countries have used the abovementioned transport schemes on their ships' navigation routes (Castaneda, 1969).

Obviously, the Recommendations strongly influence and reflect on the safety of people, goods in maritime transport and storage, maritime environment and the wider environment. Such circumstances have caused these legal instruments to be of great practical value. It prompts strong activity making the factors in charge to shape

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<sup>9</sup> The Recommendation was adopted in accordance to the Resolution 1 Item 3 of the International Conference on the Safety of the Life at Sea, in 1974.

that multifaceted interest in a mandatory legal document.

On the other hand, it is hard to imagine that a state would refuse to apply the standards of the recommendations in the field of navigation safety to ships flying its flag. Similar things happened in situations where COLREG had not yet taken its effect.

### **The Importance of Recommendations for Shaping of Common Law**

The Recommendations have very important role in shaping of the international common law in the domain of maritime traffic. In maritime countries, common law as a source of maritime law can be proven by making the insight into the practice of those states.

Public and private law, collections of bilateral treaties, diplomatic notes, orders of naval officers and other numerous decisions are important documents of common international maritime law.

Much of the law of the sea has its original and uniform standards, criteria, and specifications, although they are of a non-contractual character and are the result of a legislative process different from the similar national processes.

In spite of the above, the non-contractual IMO lawmaking model could be more fruitful and effective in this area of peaceful activity management than the contracts themselves.

Recommendations and codes appear to be widely applied, especially having in mind the fact that the application has been the voluntary action of states, which is proven by their large numbers.

Objectively, the visible effect which has been realized is more important than, say, conventions which were ratified but applied by scarce number of states. This is why this approach could be considered as very efficient and convenient to be applied. Maybe it could be said that this is actually a kind of compromise making the wider application of standards possible. Of the special importance is the fact that it is the way of strengthening the conciliatory model of resolving numerous issues and eliminating radical solutions that would lead into a disadvantageous practice in the real life.

If this way of formation of legal rules in the IMO stopped, that would inevitably have an adverse effect on its overall process of work. It would certainly have a negative impact on the process of creating international maritime law standards. By that effect it would reduce the importance of unification of legal rules to be applied as enforced by both the profession and safety and security rules. Many of these rules become binding upon implementation in international conventions or through national legislation

Thus, for instance, more than 55 countries have implemented the Code on the Construction and Equipment of Ships Carrying Cargoes with Harmful Chemical Properties. Ten countries have voluntarily accepted them.

The Code for the Construction and Equipment of Carrying Ships has been implemented in the whole or partly by 115 states, while nine states apply the Gas Carrier Code for Existing Ships. In addition to that, it should be noted that the IMDG Code has been applied by 37 countries. On the basis of the above stated, it could be said that it is small number of states and that it has been only superficially applied.

However, it should be noted that a number of countries that have a very effective share of maritime transport and transport of particular interest have a major influence on the implementation and adoption of the standards set out in the recommendations.

However, without their cooperation in this area, a large number of recommendations made during IMO activities have lost their relevance, despite the fact that these countries have almost 90% share of the world's



shipping capacity.

In the legislative sphere, the Recommendations contain very precise elements that can be used directly in the drafting of regulations in the national field. In this area, the Recommendations play a very important role. The procedure and effective elaboration of the issues to be resolved are not always a guarantee of efficiency and effectiveness. However and apart from that, they have been used very often in adoption of conventions (Turčinović, 2013, pp. 569-573).

Experts sent by governments, as well as by private corporations in the course of doing their work on drafting IMO rules bear, in many cases, personal responsibility for their implementation on the national level.

These experts represent a wide range of numerous interests, while their knowledge makes an enormous influence on legal qualities of these documents as well, since they are, by the rule, products of very comprehensive research.

Particular IMO recommendations comprise a kind of reciprocity referring to sanctions for non-execution of obligations, for instance in cases when states which adopted high maritime ecology standards forbid ships from the states whose adopted standards are lower to land in their ports (Turcinovic & Kovačević, 2018, pp. 344-349).

If we accepted as uncontested that maritime economy is a very competitive one, we would consider numerous examples of reciprocity within it not unusual. This is one among models on the basis of which states with competitive maritime economy are successful in promotion, without lowering their advantages, of the tendency of deflecting of numerous navigation risks which would otherwise emerge by landing in ports with lower ecology standards.

Making decisions within IMO is subject, taken provisionally, of the efficient procedure. By the rule, decisions are made by majority of vote. Some agencies make decisions by consensus implying absence of objections to relational standards already adopted or having general consent.

It could eventually be concluded that the Recommendations adopted in the IMO framework comprise norms and standards that are most often the result of long and detailed research made by the experts coming mostly from maritime states, non-governmental organizations, private industry guided by its own interests and developmental perspective, and from various phases in adoption procedure originating from various sources implemented during institutional operation. Having that in mind, it should be noted that this method of elaboration of these Recommendations brings the great practical value, high level of flexibility, in addition to embodiment of the principle of reciprocity which is raised to the status that surpasses simple recommendations and allows these legal IMO instruments to be considered as international legislative acts.

A number of authors believe that high applicability of the IMO Recommendations comes from the fact that they are adopted by almost the same methodology as international contracts (Higgins, 1987, p. 21).

At the beginning, a member state, a group of states, a concerned international organization or the other authorized entity, indicate a course of action and make their suggestions to the Assembly or to the Council. They forward their suggestion to the relevant Committee or Sub-Committee due to preparation of the necessary documents. The subsequently made drafts are submitted to the states and international organizations to provide their comments. Their consideration and comments are directed towards adoption and implementation of these documents. Thereby it should be borne in mind, depending on whether it is a contract or a suggestion under consideration, that there is ratification needed when it comes to a contract, and that it is not necessary when it comes to a recommendation.

In the 1970s IMO organized the Convention engaged in enormously rising problems of pollution, spillage

and dropping of harmful substances from naval vessels during their transportation.<sup>10</sup>

The Convention was annexed in 1978 by the Protocol commonly named MARPOL 73/78, with the annexes 73/78 and appendices to these annexes establishing the detailed systems of decrease, elimination, and discharge of certain pollutants.

These related to oils are included in the Annex I; in the Annex II there are harmful liquid substances included; in the Annex III are included very harmful substances carried in appropriate containers; in the Annex IV are regulated waste, canal and sewage waters, and in the Annex V harmful waste and garbage.

All the above stated Annexes and Appendices comprise numerous rules applied to ships in the course of their voyage, as well as while they are in ports in order to fulfill various needs related to passengers, shipments, and disembarkation of their loads.

These Annexes and Appendices comprise lists of hazardous substances covered by regulation within. There are also four forms of the certificates of consent, acceptance of prescribed rules and books of necessary records provided. They are very important instruments of creation of international legislation. The applicability of these rules lays in their ability to adapt quickly to technological changes causing the change of composition of these substances. This is important especially taking into account the slow process of adoption of amendments by Conventions.

Instead of it, MARPOL 73/78 solves problems of the kind partly through legislative activities of the IMO Committee. It is true that the Convention on prevention of pollution from ships stipulates, in the Article 14, the annex-making procedure and the mandatory character of these. These provisions make each party of the Convention due to applying of the appropriate annexes. Thereby, it should be noted that the Article 16 of the above Convention regulates the procedure of bringing an amendment forth in detail.<sup>11</sup>

Amendments to annexes shall be made by the competent authority (the Committee) by two-thirds majority of the parties to the Convention present and voting.

The case of Peru, which was the party to the Convention that attended the session but refrained from voting, is also known.

The competent IMO authorities have decided to implement specific procedure regulated by the Article 16 (2) (f) (ii). After voting participated by two-thirds of the contractual parties with the share of 50% gross register tons of total world merchant fleet, the question is what would happen if Peru remained silent during the above described procedure. Would Peru be due to apply the adopted amendment? In the assumed case, if the IMO agencies did not accept the adoption procedure according to the Article 16 but designate 10 months for issuing a complaint from the Article 16 (2) (f) (iii) of the Convention, would Peru be due to comply if in due time only one tenth of the world's merchant fleet voted in favor of it? What would the reasoning be if that state professed itself, for instance, in eleventh month in favor of the necessity of consent of all contractual parties of the Convention?

These issues would bring numerous controversies impossible to be analyzed in the frame of this paper. We have, therefore, decided to make a summary analysis of the main issues only.

In doing so, it would be necessary to start from the fact that two thirds of the members, making about 75% of the gross tonnage of the world's merchant fleet, would be needed to agree to meet the requirements from the

<sup>10</sup> IMO was previously named the Intergovernmental Maritime Consultative Organization.

<sup>11</sup> See: ILM Convention 1319 1973, Par. 17 id.546 (1978). MAR-POL 73-78 is the International Convention for Prevention of Pollution from Ships, with the 1978 Protocol.

Article 16 (2) (f) (ii). The question therefore arises as to whether the procedure provided for in the Article 16 (2) (c) should be updated. It may be the most rational to eliminate the procedure by adopting amendments to the IMO Conventions. That would eliminate the complicated and controversial procedure from the previously cited Article 16 (2) and make it possible to apply consideration of the amendments at the MARPOL convention in accordance to the simpler and more productive procedure provided for in the Article 16 (3).

### **Making Amendments at Conventions**

Following a request made by a contracting party supported by at least one third of the contracting parties to the Convention, the Organization shall convene a Conference of the Contracting Parties to consider the proposed amendments.

Every amendment accepted by two-thirds majority vote of present voters shall be submitted to the Secretary General to contact all contracting parties requesting their consent to the text of the amendment.

Unless the Conference decides otherwise, the amendment shall be considered accepted and it becomes effective in accordance to the procedure established by the Article 16(2) (f) i (g)<sup>12</sup>.

### **The Importance of the 1982 Convention on the Law of the Sea**

Due to a widespread opinion, lawmaking within the IMO gained its power especially after the Convention on the Law of the Sea was passed in 1982. The Convention includes numerous rules taken from the previously passed documents of the domain.

The United States opposed the rules on high-depth mining. Due to this disagreement, they refused to ratify the 1982 Convention. However, on the other hand, most countries in the world ratified the document.<sup>13</sup>

In this paper, we will focus on the provisions of Part XII concerning the protection and conservation of the marine environment. Some provisions of the Part relate to pollution from ships, included in MARPOL 73/78 as well, being very important since it was to be very useful for maritime and coastal States.

The 1982 Convention on the Law of the Sea, in its Article 194, considers measures for the prevention, reduction, and control of pollution in the maritime environment. According to these provisions, all states are due to, individually or together with the other ones, adopt the appropriate measures in accordance to the Convention as the necessary ones for prevention, reduction, and control of pollution. These measures are implemented for the purpose of elimination of harmful consequences of both pollution and sources of it, as well as of coordination of their capacities and policy in the domain. In addition to that, it is necessary to make the ones practiced in order to get pollution eliminated non harmful to the other states' environment (Turčinović, 2009, pp. 327-330).

The Article 197 regulates cooperation on both global and regional base. This is realized through direct contacts in international organizations on occasions of formulation and elaboration of international rules, standards, and recommendations by which a desired practice is established. At the regional level, in accordance to the above Article, regional features and characteristics of pollution are taken into account (Turčinović, 2010, pp. 95-110).

### **Specificity of Pollution From Naval Vessels**

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<sup>12</sup> See: Article 16, International convention for prevention of pollution from ships, in ILM 1319 &17, 1978.

<sup>13</sup> See: UN.Doc.A/CONF.62/122,1833U.N.T.S 3,21.1261 ILM 1982.

States take their parts in the work of the competent international organizations or diplomatic conventions when it comes to passing international regulation and standards of prevention, reduction, and control of pollution in maritime environment. It is also important that, by the rule, coastal states take their parts in establishment of maritime routes system in order to get risks of pollution and damages reduced. The regulation and standards could be reconsidered and, if necessary, changed from time to time.

In addition to that, states adopt rules in order to regulate prevention, reduction, and control of pollution from ships flying their flags or being registered as their ones, as well as to regulate their impact on the environment in the maritime area.

The above stated rules must be of at least the same legal effect as those in the field of international maritime law which were adopted through activities of the competent international organizations or at a general diplomatic conference.

The states which have special requirements for the prevention, reduction, and control of pollution as a prerequisite for the entry of foreign ships into their ports, inland waters or offshore terminals, must make those requirements public. In addition, they are due to submit them to the competent international organizations.

Coastal states shall, within the framework of their sovereign rights in the territorial sea, pass the rules for the prevention, reduction, and control of pollution from ships, including ships in harmless passage. Such rules shall be in accordance with the principle of continuous harmless passage, or with the Part II of Section 8 of the Convention on the Law of the Sea.<sup>14</sup>

Also, coastal states shall, in their exclusive economic zones, in accordance with the Section 6 of the Convention on the Law of the Sea, pass rules for the prevention, reduction, and control of ship-borne pollution according to generally accepted rules in international organizations or at diplomatic conferences.

Logically, if the international rules and standards referred to by the Article 211 (1) are found to be inadequate to provide the necessary protection against pollution from ships in the specific circumstances of a particular part of the exclusive economic zone, the necessary mandatory measures to prevent damage would be applied. This goes especially if dictated by the specific environmental and oceanographic conditions that could jeopardize resources and transport in the area. In the circumstances of the kind, the necessary information and assistance is obtained from the competent international organization and interested countries—upon consultation with them based on the previously submitted referent scientific evidence.

Within 12 months, the organization shall approve whether the coastal state for that part of the zone can pass and apply regulation applicable and consistent with international maritime law for zones of the kind. If these measures were not applied within 15 months from the date of submission to the organization, they would not be applied to foreign ships after the deadline.

### **Conclusion**

An important role in the creation of public international law within the UN has been played by the International Law Commission, composed of 34 eminent international lawyers.

It was established on the basis of the Article 13 of the United Nations Charter, starting, immediately at the beginning of its work, formulation of certain legal rules. It worked within the legal capacity arising from the codification and progressive development of international public law within the United Nations system.

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<sup>14</sup> See: Article 211, 1982 Convention on the Law of the Sea.

When it comes to the General Assembly resolutions, it should be noted that they are not binding for UN member states. It is a widely held and widely accepted opinion. However, the truth is that some resolutions in the fiscal and administrative spheres are mandatory.

Resolutions comprised by the Chapter VII are mandatory as well, being in accordance with the Article 25 of the UN Charter. On the other hand, resolutions in the Chapter VI are not binding since they do not provide legal mechanisms to make them enforced.

The General Assembly operates on the principles of representation, sovereign equality of states and on the one-state one-vote principle.

In addition to the above, the executive branch of government does not objectively represent the people of the states. Therefore, the General Assembly was given the right to adopt resolutions, probably because of the need to create a certain balance of power among UN agencies.

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# Protected Natural Areas: A New Alternative Offer for the Seaside and Mass Tourism Destination Agadir: The Case of Souss Massa National Park

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Tourism professionals in Morocco talk about the need to diversify the tourism offer and move towards ecotourism. This is particularly the case for the Agadir destination, whose product has not really evolved over the last 20 years, a product that is essentially based on the seaside, while this one (the destination) has enormous assets, particularly the mountainous hinterland natural; the unique and fascinating fauna and flora without forgetting the very welcoming inhabitants. However, the National Park of Souss Massa, given the beauty of its natural landscapes, its remarkable flora and fauna, can be seen as an important component and promoter for the ecotourism offer of the region. Nevertheless, it is not enough for a territory to have cultural, natural, and human potential to develop high value-added tourism and make it accessible on the market (Marir, 2011). Despite the attractive potential of this territory, most people are unaware of its existence. Therefore, an empirical study was conducted during this study aimed to describe the type of customers interested in the product “National Park” and promotional tools to put in place to make it more attractive.

*Keywords:* ecotourism, protected areas, Souss Massa National Park, seaside destination, tourists’ behavior

## Introduction

Tourism is a means of spatial planning and development; it enhances territories and populations in a

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sustainable manner (Arib, 2005). Nevertheless, it is not enough for a territory to have cultural, natural, and human potentials to develop tourism with high added value and make it accessible on the global market (Marir, 2011).

Ten km from the city of Agadir there is a National Park of 33,800 ha bringing together beach, nature, and dunes with also a local culture and tradition. Except that unfortunately, most of the national and international tourists ignore the existence of this natural attractiveness. In fact, tourists are seeking for a unique and authentic experience other than tourism of sun and sea. That said, the destination managers must offer a product that will appeal to this target, and Souss Massa National Park seems to be the perfect answer for this request. Hence the following questions to ask: What are the expectations of this category of consumers? What products attract this tourist target in the national park? Are these tourists willing to pay more for an original experience? What type of communication do they offer to publicize the park? And what are their recommendations to improve the quality of the “Park” product and make it more attractive?

However, the objective of this study is to propose a new tourist offer which allows the Agadir destination to emerge from its crisis and offer another type of alternative tourism other than the seaside sun and beach product.

## **The Purpose of Ecotourism**

### **Emergence of Ecotourism**

Ecotourism is often seen as a quick fix capable of reconciling economic development, environmental protection, and the well-being of communities (Honey, 1999). Moreover, this orientation towards this new type of tourism is due to the appearance of a new public concerned about the environment and which demands more journeys to the natural areas with a population local's meeting (Orams, 1995; Weaver, 1998; Honey, 1999).

However, there is no agreement on the origin of ecotourism (Fennell, 1999), some authors believe that Hetzer in 1965 was the first one who has combined the terms ecology and tourism to clarify the relationship between tourists, environment, and cultural aspect (Fennell, 1998). But in 1976 Budowski was cited as the precursor of this concept (Blamey, 2001; Orams, 2001; Honey, 1999). Otherwise this concept appeared in English, thanks to Romeril in the 1980s (Blamey, 2001), then a few years later, the Mexican Ceballos-Lascurain, adopted the Spanish word ecoturismo.

Despite the debate (s) on the origins of this term, the foundations of ecotourism took shape during the 1970s and 1980s when the environmental movement began to surface and consequently induced this type of tourism. In fact, it is considered the opposite of mass tourism and whose objective is to highlight a variety of principles associated with the concept of sustainable development (Blamey, 2001). However, the concept of ecotourism has developed in order to integrate the ideas of conservation of fauna and flora biodiversity, especially in protected areas, and to take also into account the cultural aspect in a framework of sustainable development. Besides, allowing the creation of economic benefits while integrating local communities (Lequin, 2001; Blangy, Dubois, & Kouchner, 2002; Augier, 2005). Except that the problem that exists between most researchers and even professionals is that they confuse between the concept of ecotourism and other types of alternative tourism such as sustainable tourism, nature tourism, adventure tourism, and community tourism. According to Orams (1995, p. 3): “At one pole, all tourism maybe viewed as ecotourism, and at the other, no tourism maybe viewed as ecotourism”.

### **Conceptual Framework of Ecotourism**

Appearing in the 1980s, the term of “ecotourism” was cited first by international institutions of biodiversity conservation such as the IUCN (International Union for Conservation of Nature and Natural Resources), WWF (World Wildlife Fund), as well as by international organizations promoting tourism such as the World Tourism Organization and the Society for Ecotourism. However, the definitions concerning this activity have been indicated in nature conservation works as well as in practical guides for the development of ecotourism (Lindberg & Hawkins, 1993; Wells & Brandon, 1992; Ceballos-Lascurain, 1996). First of all, the father of ecotourism Ceballos-Lascurain (1991, cited in McCool & Moisey, 2001, p. 41) defined ecological tourism or ecotourism as that “tourism that involves travelling to relatively undisturbed or uncontaminated natural areas with the specific object of studying, admiring and enjoying the scenery and its wild plants and animals”. On the other hand Ziffer (1989) emphasizes the socio-cultural aspect of the indigenous while basing on the natural history of a region, according to him, it is necessary to enhance the culture of a country or a natural site, support and develop the local community financially and commercially.

In addition, the International Ecotourism Society states that this type of tourism is based on the environmental dimension and the well-being of the community (The International Ecotourism Society, 1991). While the World Conservation Union demonstrates that ecotourism is a kind of responsible travel that allows enjoying the natural beauty and cultural manifestations offered by a region that provided at the same time the conservation and preservation of the environment of this natural area with the involvement of the indigenous population in tourism projects (IUCN, 1996). For his part, Blamey (2001) thinks that ecotourism is a means of implementing renewable development approaches thanks to income from tourist consumption, since it can be the key of survive for disadvantaged regions, and this, by creating a dynamic development that tourism international is unable to provide (World Bank, cited by Dehoorne, Saffache, & Augier, 2007).

What we can say is that the concept of ecotourism is complex, always evolving, it does not relate to a universal definition, and the destinations which opt for this type of tourism define it according to their needs and their understanding of this term to create their own definition (Couture, 2002). Otherwise, other authors have proposed other definitions of this concept. Considered one of the three income-generating activities equal to beekeeping, aromatic, and medicinal plants (Froger & Andriamahefazafy, 2003), ecotourism is an activity based on nature, in which the main motivation of tourists is to take advantage of the natural beauty, wild plants, and animals as well as the sharing of the traditional cultures of these regions (Kurt, 1993; UNWTO, 2010), furthermore, this type of tourism awakens in travelers a sense of ecological responsibility and environmental practices (Orams, 1995). It stands out as a better solution for combining the environment and development (Denais, 2007) provided that there is collaboration between local communities, tourism stakeholders and resource protectors in order to complete the vicious circle of sustainable development (Breton, 2004). As for Goodwin (1996), he explains how ecotourism contributes to the preservation of natural areas and to the improvement of local population living by generating money to protect biodiversity, by involving indigenous people in tourism projects and by giving them a source of motivation to boost their interest in preserving the environment. On the other hand, Ross and Wall (1999) assume that ecotourism is a virtuous model since it will make it possible to combine three aspects at the same time (economic, social, and ecologic), in other words to economically enhance biodiversity by creating income for local populations while preserving the natural environment of a natural area.



Basically, ecotourism is an activity which is practiced in natural environments and which makes it possible to reduce ecological damage while promoting the well-being of local communities, including their natural and cultural heritage, and this by involving them in tourism projects and planning (Denais, 2007). This has been confirmed by Honey (1999) in its definition where it considers ecotourism as “responsible travel to natural areas which conserves the environment and improves the welfare of local people.” “Many see it as a panacea for developing nations—a source of clean development that can bring wealth to rural communities while simultaneously helping to preserve pristine environments” (p. 11).

In their, the different approaches, cited above, allowed us to propose our own definition of ecotourism: “Ecotourism is an ambiguous term, inspired by sustainable development, it reveals an activity that takes place in a natural environment, intended for a target of responsible tourists who are motivated by the observation and contemplation of landscapes, learning and studying the fauna, flora and wild animals as well as meeting host populations and discovering new cultures. In addition, this activity must respond to the principles of sustainability so that it contributes, on the one hand, to the development of the local community through the creation of income and the enhancement of their tradition, on the other hand, practitioners of this activity are required to respect the environment and the biodiversity of the natural environment visited in the same way as the cultures and traditions of the natives who reside there”.

### **The Different Dimensions of Ecotourism**

According to the definitions cited in the literature, we can see that there is agreement among all the authors regard ecotourism activity (Blamey, 1997), this agreement is reflected in the fact that the Ecotourism must be practiced in a natural environment as well as it must meet the educational, cultural, and environmental criteria of travelers and the local population. Without forgetting that this activity must generate income for the communities that reside in these natural spaces by involving them in local ecotourism projects (Blamey, 2001; Ross & Wall, 1999; Wallace & Pierce, 1996; Weaver, 2002). That said, Blamey (1997) claims that three dimensions constitute the essence of the concept of ecotourism: Nature-oriented tourism; Educational component & Need for sustainability(Blamey, 1997; 2001). Whereas for Denais (2007), the principles of ecotourism are classified as follows:

- Nature and culture;
- The well-being of host societies;
- Responsible tourists;
- Participation of the local population;
- Durability;
- The art of meeting.

For his part Sarrasin (2007) believes that ecotourism appears as a solution to a problem whose construction remains fragile, this fragility is mainly based on the desire to reconcile three very distinct objectives: Socioeconomic development, Space fitted out for tourists and Conservation of biodiversity. As for Gagnon and Lapointe (2009), they have set up four Met principles for the development of ecotourism:

- Preservation of the environment;
- Involvement and integration of indigenous people in local economic development;
- Meeting the needs of the local population;
- Offer a unique and authentic experience to tourists.

Whereas for Nicolas Fabiola (2006), the main key principles of ecotourism are the following:

- Protection and enhancement of natural and cultural heritage;
- Education of tourists and natives;
- Appropriation of the activity by the local population;
- Well-being of the local population;
- Travel intended for small groups.

In another point of view, Charbonneau (2008) presents on his part, the principles of ecotourism as follows:

- Socially and environmentally responsible products and services;
- Participation of all actors;
- Respect for host populations;
- Appropriate marketing;
- Fair distribution of benefits;
- Tourist education;
- Sustainable management.

As a matter of fact, all these comments lead us to conclude that each author offers principles according to his own vision and philosophy in order to develop ecotourism in a natural environment; therefore, we have established a scheme to encompass the main primordial dimensions for the development of ecotourism and which are cited in the literature.

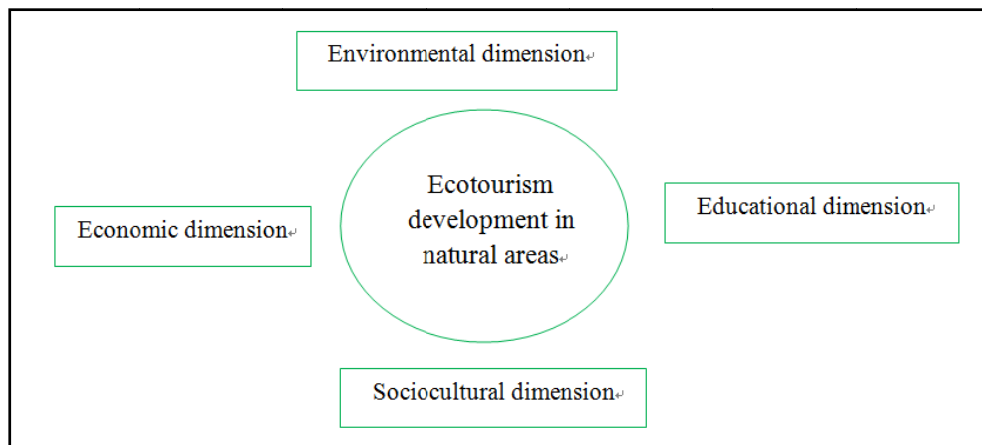


Figure 1. Ecotourism dimensions.

## Case Study Souss Massa National Park

### Presentation of the Souss Massa National Park

The wetland of the Souss Massa/Agadir region covers an area of 34,000 ha, and is located in south-west Morocco, between the OuedSouss (Agadir) on the north side and SidiMoussaAglou (Tiznit) on the side South. In 1991, this protected area officially became Souss Massa National Park (PNSM), which has been on the Ramsar list since January 2005. In addition, the park has 300 species, including 13 endemic to southwest Morocco. 46 species of Mammals, 40 species of Reptiles and Amphibians, and 9 species of Fish, more than 275 species of Birds observed and many species of Lepidoptera. In addition, the bald Ibis is the emblematic bird of the park which shelters the most important and the only viable colony in the world. The PNSM is also attractive

for its cultural heritage, which manifests itself in the large number of mosques, cemeteries, and mausoleums which attract several pilgrims during various events (mwassem, etc.). There are also seven villages inside the park with around 2,500 inhabitants who add this traditional and original touch with their different local products including Argan oil and mussels.



### Methodology

For our research methodology, we opted for a quantitative method in order to identify the levels of satisfaction and dissatisfaction of tourists, to identify their behaviors, and to collect relevant information in an effective and efficient manner. Otherwise, the questions allowed us to collect information on several criteria such as the reason for visiting Agadir, the length of stay, the interest in visiting the hinterland, in particular the national park, and this for residents and non-residents. In addition, we spread our survey over three months March, April, and May. However, it was not a random choice, as these three months correspond to the peak season, that is, the increase in tourist flows. Moreover, the questionnaire is divided into three main parts: the first part was intended to identify the travel aspects of the interviewees (General information about the destination of Agadir); while the second part aimed to assess the level of knowledge about the national park; and finally the last part is used to identify the interviewees. In fact, the main objective of this survey is to understand the different expectations and needs of this category of tourists and this in order to offer a tourist offer that meets their requirements and that responds correctly to the principles of sustainability.

### Conduct of the Investigation

#### Survey sample

Before conducting our survey, it was first necessary to define the sample that will be studied and analyzed. For that, we developed a questionnaire consisting of value-scale questions, closed questions, and other open questions. We were able to complete the questionnaire despite some obstacles that we encountered during the course of this survey. We interviewed 700 tourists with different nationalities in Agadir destination and its surroundings, but only 686 tourists responded to our survey. Nevertheless, our objective was to discover the

position of the “National Park” Product in the minds of resident and non-resident consumers, and to target the different profiles of tourists to deduce those who can become potential customers of the park.

### Sampling

Size: 686 individuals, national and international residents in Agadir city and its surroundings.

**Distribution period:** the survey took place over a period of approximately three months. The peak of responses was obtained during the month of April, and mainly on weekends and holidays.

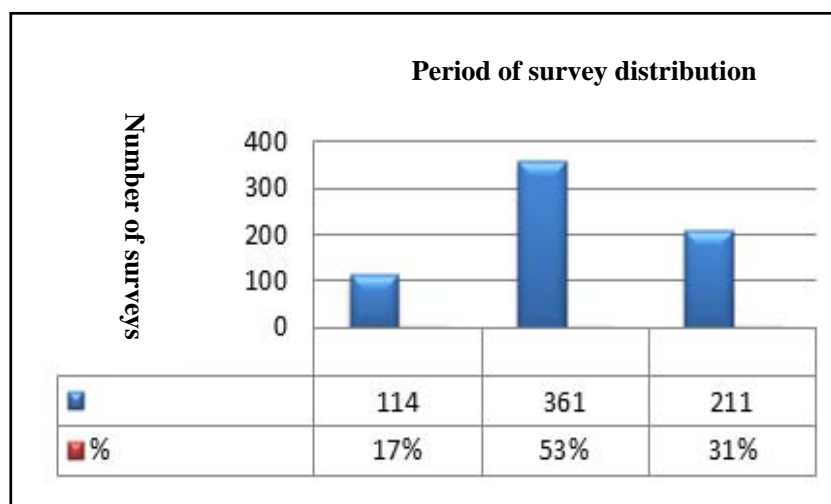


Figure 2. Period of survey distribution.

The study sites: there are six, supermarkets (Marjaned’Agadir and Aswak Salam de Talberjt), the Coastal ride, Camping caravaning, ImiOuar beach, Atlantica park, PNSM, Souk el Hed, and four of the large hotels classified four and five stars in Agadir, but the majority of the responses were obtained on the coastal walk.

### Data processing

After collecting all the questions, we processed and analyzed the data collected via the Sphinx software.

## Presentation and Analysis of the Results of the Study

### Cross analysis of results

Table 1

*Hinterland Visit X Location (Have You Ever Visited One or More of Them?/You Are)*

Hinterland tour/location	Residents	Non-residents	Total
Yes	188	309	497
No	40	149	189
Total	228	458	686

*Note.* The values in the table are the number of citations for each pair of terms.

### Analysis

We crossed the location of our interviewees with the fact that they have already visited the hinterland of the destination. According to the results 82% of the residents have already organized outings to the hinterland, 18% of the residents admit never having left Agadir (among these 18% we will find that most are students coming from another city or from another foreign country). Regarding non-residents, we obtained a percentage of 67% who have already visited the hinterland of Agadir, and the rest (33%) have never had the opportunity to

visit the surroundings of the city. This means that the hinterland of the destination interests several people from our interviewed population, and the park does indeed have a potential clientele that we seek to define after this analysis.

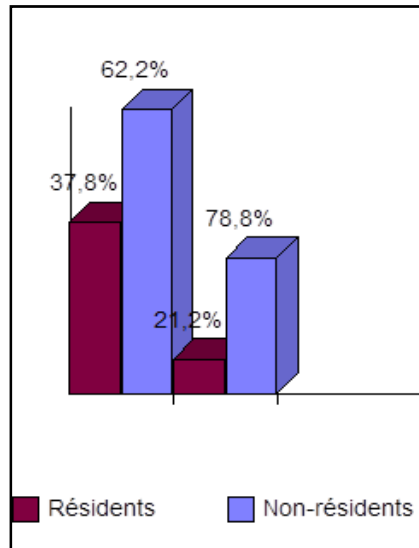


Figure 3. Hinterland visit x location.

Table 2

*PNSM Visit X Action Plan (Have You Already Visited It?/In Your Opinion What Are the Areas for Improvement Within The Park?)*

Already visited PNSM/action plan	No response	Access road	Signage	Promotion/ advertising	Catering (on site, around, etc.)	Other: specify...	Total
Yes	15	57	72	53	41	15	253
No	204	7	7	8	7	3	236
Total	219	64	79	61	48	18	489

Note. The values in the table are the number of citations for each pair of terms.

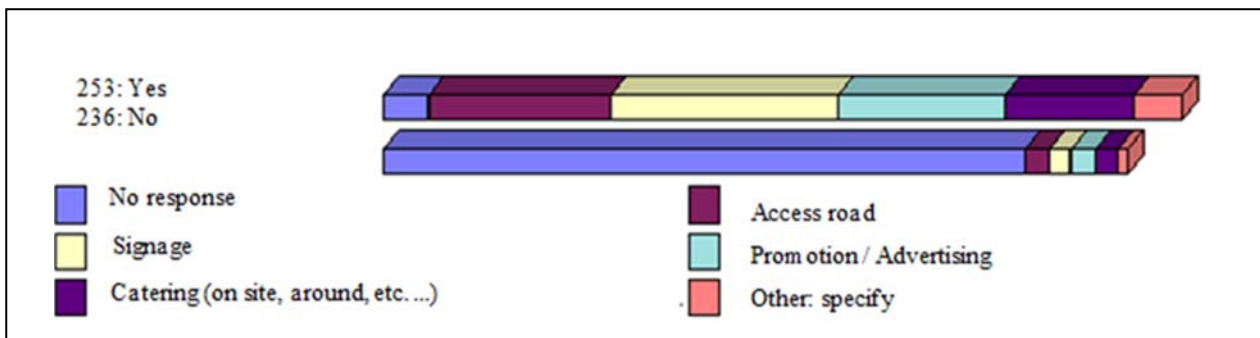


Figure 4. PNSM visit x action plan.

**Analysis**

After interviewing the people who visited the park, we tried to extract a set of points of view on the different tracks to be developed to better meet the requirements of current and potential tourists. In view of the results, it seems essential that the park revises its promotion policy, the park according to visitors is not easily accessible, it is not known to the majority of people, residents or non-residents, this is due to the lack of signage

and advertising qualified as insufficient, it is necessary to tackle the various promotional tools to guarantee a wider dissemination of the PNSM offer. It is also necessary to provide the park with facilities whose objective is to facilitate the visit to tourists.

Table 3

*PNSM Products X Nationality (Which of These Products Are You Interested in?/What is Your Nationality?)*

PNSM Products/ nationality	Moroccan	French	German	English	Belgian	Russian	Other: specify...	Total
No response	23	30	10	24	11	12	16	126
Bird watching	199	134	16	34	17	12	38	450
Gazelle watching	204	121	16	30	18	15	27	431
Coastal cliffs	137	93	15	20	14	9	17	305
Wetlands (Oued Massa, OuedSouss)	141	89	13	25	13	9	15	305
The dunes	137	98	17	20	16	11	20	319
Total	841	565	87	153	89	68	133	1,936

Note. The values in the table are the number of citations for each pair of terms.

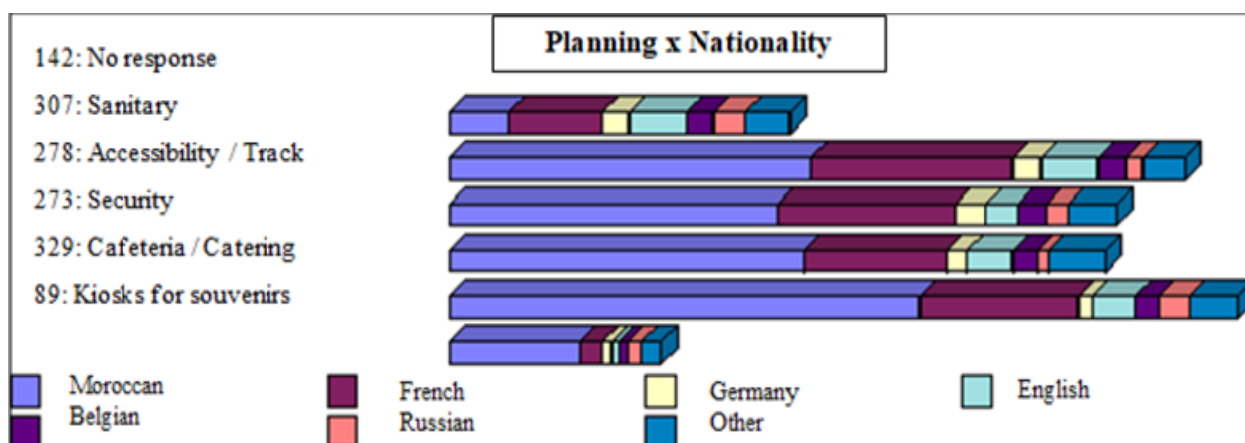


Figure 5. Planning x nationality.

**Analysis**

In this analysis, we are interested in the recommendations of our sample according to their origin. Concerning the facilities, Moroccans would like to have in the PNSM: A cafeteria with 196 votes, as well as sanitary (151), security (148) and ease of access to the territory (137). For the Foreigners tourists, they are opting for sanitary in the first place, then accessibility to the park, followed by a cafeteria and security.

**Analysis**

We note that social networks are the most chosen means, it is the preferred communication tool and advised by the interviewees, especially among young people who belong to an age group of less than 35 years, this is due to several reasons: the 21st century has known a technological progress which has upset the way of life of populations and has given birth to a generation called generation Y, who depends a lot on the use of new technologies including smartphones which are means essential and which allow their user to stay connected to social networks since they are efficient and less costly, such as: Facebook, Instagram, Website... etc.

Magazines and brochures are considered to be attractive means of communication especially for people over the age of 60, in other words seniors or Baby boomers, but what is also remarkable is that people between

the ages of 25 and 35 years old find that these communication tools are essential and should be present in different places: Airport, Information kiosk and tourist establishments (CRT, Tourism Delegation, Hotels, camping...etc.). These paper supports are credible; their content is a kind of promise on the part of the National Park.

Table 6

*Communication X Age*

Communication/age	Less than 25 years	Between 25 and 35 years	Between 36 and 45 years	Between 46 and 60 years	More than 60 years	Total
No response	12	59	21	20	15	127
Poster on coastal walk	36	39	56	49	28	208
Information signs at the entrances to the city	47	48	41	34	35	205
Information panels in the city center (Au Souk...)	35	28	37	33	31	164
Information center (information kiosk)	10	21	39	29	29	128
Brochures/magazines	26	52	40	38	60	216
Newspapers	6	9	5	9	10	39
Electronic journals	14	10	20	11	8	63
Social networks/official website/applications	72	89	66	40	19	286
Airport	18	23	27	24	15	107
Total	276	378	352	287	250	1,543

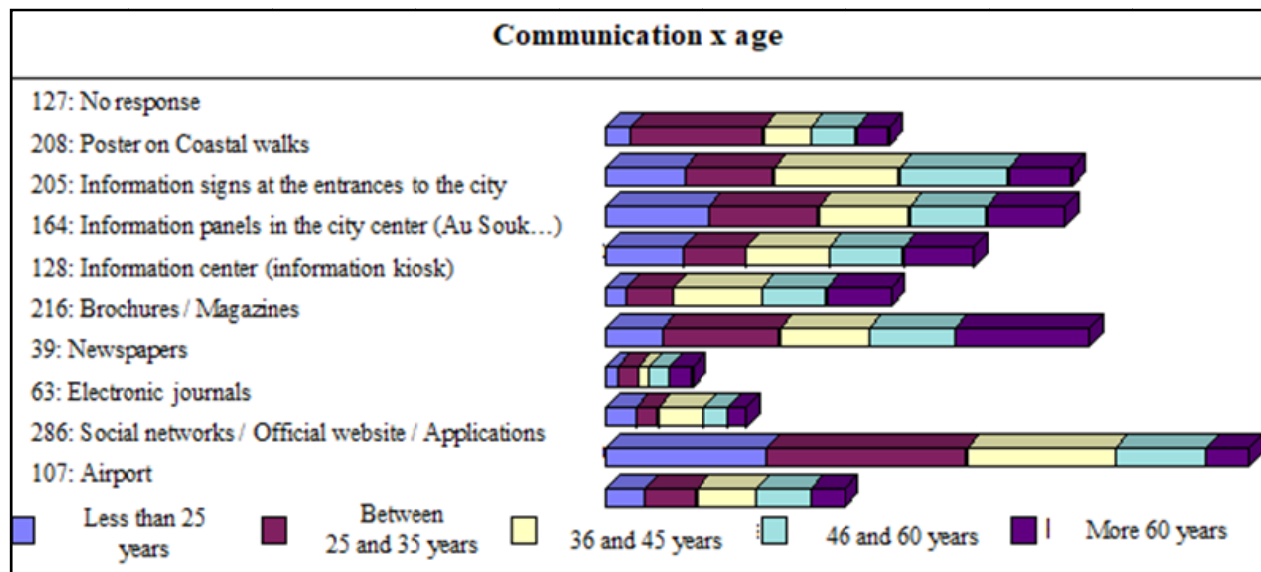


Figure 6. Communication x age.

As for the posters on a coastal walk, they are chosen by people whose age range is between 36 and 45, because these are the easier means that attract the attention of passengers in a way that they allow access to information. The choice of the posters location on the coastal walk is a strategic place since it is a tourist area. Therefore, young people under 35 years have suggested that the information boards at the entrances to the city can be a good idea to inform the entrants of the existence of the national park.

Otherwise, for the target group 36 and 45, they actually opted for the creation of kiosks in order to establish direct contact (face to face), which facilitates and clarifies the information. The same age group

suggests that the airport can be the perfect place to promote the National Park product since it is considered the first contact for tourists. Besides those means, electronic newspapers are also recommended. That said, for the resident baby-boomers category, they preferred promoting the park in a more traditional way: newspapers or on television, since it is the most accessible tool for them.

Table 7

Location X Communication (You Are: Residents/Non-Residents/For the Promotion of the Park What Do You Offer?)

Location/communication	No response	Poster on coastal walk	Information signs at the entrances to the city	Information panels in the city center (Au Souk,...)	Information center (information kiosk)	Brochures/magazines	Newspapers	Electronic journals	Social networks/official website/applications	Airport	Total
Residents	21	89	92	69	36	69	17	33	118	21	565
No-residents	108	119	113	95	92	147	22	30	168	86	980
Total	129	208	205	164	128	216	39	63	286	107	1,545

Note. The values in the table are the number of citations for each pair of terms.

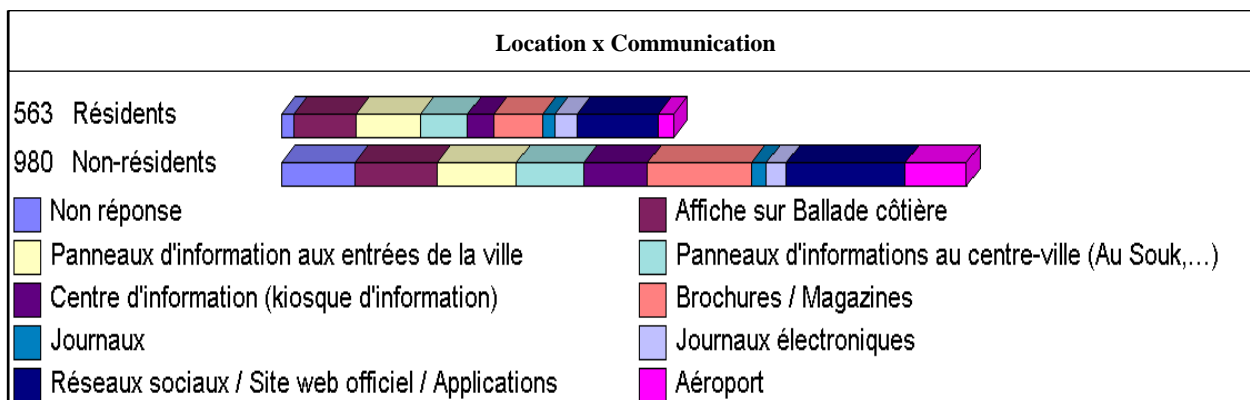


Figure 7. Location x communication.

**Analysis**

According to the results, we note that a significant number of different targets whether resident, national, or international have chosen social networks/website and application as a suggestion for fleet communication, they find that digital is the most fluid means that easily allows accessibility to information concerning not only the park, but also about the destination, its offers, news, events, etc. This tool give them more options compared to other tools, such as online booking, expressing their opinions, sharing their experiences, without forgetting the primary reason; most of the people interviewed are from millennial or generation Y. Through our study, we were able to identify the various concerns and criticisms of tourists regarding their needs and expectations in terms of the PNSM product, whether in terms of facilities, the offers offered, or the communication to be established, this said in the purpose of facilitating their access and guaranteeing them an experience in good conditions.



### **Summary and General Recommendations**

The data collected through this survey are important for the park as well as for local tourism stakeholders. They make it possible to provide information on customers' expectations with the aim of facilitating decision-making, defining the directions to be taken and the projects to be developed. Through the questionnaire, we sought to identify the different expectations, the communication tools of most interest to the respondents, and also to know their desires in terms of souvenir products and amenities.

According to this analysis of the results, it appears that tourists choose Agadir since it is a seaside and relaxation destination, its assets are varied including its beautiful climate, its tranquility, its hospitality of its inhabitants and its nature (.). (t)That said, Souss Massa National Park is an area that has undeniable advantages, especially since most of them have expressed interest in visiting the hinterland. Most of the tourists interviewed are under the age of 45, they are parents with children, which could be an advantage for the product Souss Massa National Park, it is in this context that the park should offer offers to families among its services offered.

In addition, it appears that most of the interviewees were unaware of the existence of the PNSM, even the residents; this is due to the lack of communication between the park and a large audience, the lack of signage, etc. Hence the importance of thinking of a well-structured promotion strategy covering the expectations of the public who would be part of a potential clientele, and of thinking of promotional and symbolic tools, since the study showed us that a good many people are ready to buy souvenir products. It also emerges from the imperative study the need to consider corrective actions in order to improve and address the problems that somehow block the growth of tourism activity in the park as well as its location and visibility, short and long term. To do this, we suggest a list of more selective, personalized, pragmatic, and practical recommendations which is as follows:

#### **Regarding amenities:**

- Development and maintenance of access roads,
- Set up directional signs to facilitate accessibility to the park,
- Set up a rest area with chairs and tables,
- Provide a large space reserved for parking,
- Make food vending machines available to visitors,
- Provide facilities for disabled people,
- Build additional sanitary facilities to those that already exist,
- Build kiosks or points of sale for local products,
- Provide a kiosk or point of sale in downtown Agadir to facilitate the purchase of tickets to reserves,
- Plan buses going from the hotel zone to the park (Shuttles), eg.: 2 times per week.

#### **Regarding the offer/price:**

- Offer tourists a very rich and varied tourist offer in terms of products, services, and experiences, in order to create the desire and trigger the act of reservation.
- The tourist offer for nationals is limited, which is why it is necessary to offer a special offer (circuit) suitable for resident Moroccan families with a price reduction.
- Plan circuits of two days and one night in a partner hotel where authenticity reigns and where the values released by the park are present.

**Regarding promotion:**

- Develop a clear and relevant promotional strategy to publicize the park,
- Consider making partnerships and collaborations, with TOs and travel agencies,
- Establishment of information centers and kiosks,
- Communicate about the park by highlighting its environment which is quite rich and varied,
- Reinforce the presence of the PNSM in Web 2.0,
- Launch the website and ensure it is updated,
- Integrate the local population in the promotion policy in order to achieve their objectives,
- Sensitize the local population, and guides on the nature of information to convey,
- Provide special advertising campaigns to provoke the need among Moroccans.

**Conclusion**

In Agadir destination, the mass tourism model, in particular the seaside is experiencing a crisis. This model no longer ensures an advantageous competitive position at destination. Therefore, alternative solutions are imperative. That said, the development of the hinterland as a new tourism product seems to be the competitive advantage compared to other competing destinations. The example of Souss Massa National Park is very significant in this regard. It is an authentic offer, a unique experience and an exceptional product that the destination can offer to tourists in order to enhance the hinterland. However, such a product of this value was unknown and ignored, even by residents of the region. Furthermore, to get out of this lack of awareness of the value of Souss Massa National Park, the park management decided to carry out a prospecting study with 700 resident and non-resident tourists, with the aim of identifying potential customers of this new offer. This study made it possible to reveal the behavior of tourists, their motivations, the type of communication to use, their heritage situations and the services to be offered to them when visiting the park, as well as their suggestions for park development, etc. That said, the results of the study were optimistic in that the tourists interviewed were very interested in visiting the park and its natural biodiversity. However, to develop ecotourism in this protected area, the park must implement a well-structured promotion strategy in order to conquer new international markets. This objective can only be achieved with the participation of all managers and professional players.

As a summary this work allowed the park to get a more precise idea of the measures to be taken to fill the gaps and encourage ecotourism activity in this protected natural area (Moreover, this type of encouragement will obviously have a positive impact on the park).

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