Sustainability dimensions and World Heritage Site management: the case of the Royal Alcazar of Seville, Spain

Silvia Fresneda-Fuentes [1]*, Pilar De Fuentes-Ruiz [2] and Antonio Lobo-Gallardo [3]

[1] Accounting and Finance Department, University of Seville, Spain. E-mail: fresneda@us.es
[2] Accounting and Finance Department, University of Seville, Spain
[3] Accounting and Finance Department, University of Seville, Spain

*Corresponding author

Abstract
The management of a World Heritage Site must have an intergenerational and sustainable perspective that leads to the development and implementation of policies for its sustainability. The purpose of this research is to expand knowledge on whether and how World Heritage Sites include sustainability dimensions in their management processes. Sustainability is envisioned as a multifaceted concept made up of financial, heritage, sociocultural, and environmental perspectives. A case study has been carried out at the Royal Alcazar of Seville, a UNESCO World Heritage Site since 1987. The findings highlight how sustainability dimensions intertwine with its management system. They also indicate that the financial and heritage dimensions are those that remain the most developed and that sociocultural and environmental dimensions are gaining prominence in management processes. Managers of other heritage sites can benefit from this research by acknowledging the role that all dimensions of sustainability play in the management processes of their organisations.

1. Introduction

Cultural tourism is a type of tourism activity in which the visitors' essential motivation is to learn, discover, experience, and consume tangible and intangible cultural attractions/products in the destination. To a greater or lesser extent, tourism has always had a cultural component, as one of the main reasons people have travelled to other places has been to get to know other ways of life, cultures, art events, etc. (Fresneda & Lobo, 2014; UNWTO, 2019, p. 39). Cultural tourism plays an important role in adding to, preserving, and enjoying the cultural and tourism heritage of each country. Three elements are interrelated: heritage, tourism, and culture. Heritage, both tangible and intangible, is considered a set of cultural and natural factors which interact with each other, build identities and constitute the main axis on which cultural tourism is developed (Fresneda & Lobo, 2014). The consideration of cultural heritage from an economic point of view highlights the need to manage it from the perspective of sustainability (CEU, 2014). Spain is in a privileged position, as it has a large historical, artistic and linguistic heritage. Specifically, it has 48 UNESCO World Heritage Sites (WHSs), which puts it third globally after Italy and China, which have 55 each (UNESCO, 2020).

For the purpose of this paper, sustainable management is related to actions aimed at protecting and conserving a site with other actions that develop and improve its economic role, without undermining respect for the local population, cultural tourists, the site, and the environment (UNESCO, 2014). Sustainability is a multifaceted concept, composed of four dimensions: financial, heritage, sociocultural, and environmental (Jelinčić & Glivetić, 2020; Magliacani & Sorrentino, 2021). Given the relevance of WHSs, both in their economic and cultural aspects and in the need to obtain positive performance, a growing concern has arisen about those responsible for their management and the research community to analyse the factors to consider in the sustainable management of cultural heritage and the information systems to use (Fresneda & Lobo, 2014; UNESCO, 2014). The lack of dialogue between culture and management has led to the neglecting of crucial issues of value creation processes within the sector, such as sustainability in its economic, social, cultural, and environmental dimensions (Magliacani & Sorrentino, 2021). Regarding the performance measurement system in the cultural sector, several authors have noted that there are many publications related to museum management and information systems (Magliacani & Sorrentino, 2021; Pop & Borza, 2016), but very few of them have taken WHSs as a study subject (Badia, 2018; Baraldi, 2014). In this sense, Ringbeck (2018) identified this lack of management systems, and the absence and inadequately implemented management plans as being among the factors most reported in the compliance reports that UNESCO prepares for each WHS. Baraldi (2014) and Badia & Donato (2013) indicate that this absence of studies is even more notable in those countries that are not Anglo-Saxon. Finally, several studies have been carried out in Italy in this regard, but little research has been done in Spain (Bonet & Donato, 2011; Pons, Roders & Turner, 2011; Ulldemolins & Arostegui, 2013).

This paper explores whether the Royal Alcazar of Seville includes sustainability dimensions in its management and, if so, determines the most relevant areas of sustainability considered in the management system, as well as the actions that have been developed in each area. This study adopted a qualitative methodology and a descriptive exploratory approach (Van Thiel, 2014; Yin, 2017), collecting data from multiple sources and stakeholders. The research context is the Royal Alcazar of Seville, which has been considered a WHS since 1987. The research began in February 2019 and ended in December 2020. Further to this introduction, the paper reviews the literature on sustainability, tourism, and management information systems. Subsequently, the research methodology used is specified. The results obtained are then presented and discussed. Lastly, the conclusions are laid out.

2. Literature review
2.1. Sustainability and Tourism
According to the United Nations (UN), sustainable development "is development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (UN, 2017, para. 5). In 2015, the UN approved the 2030 Agenda for all countries committed to pursuing a set of 17 Sustainable Development Goals (SDGs) that would lead to a better future for all (UNWTO & UNDP, 2017). Tourism contributes to job creation, wealth generation, and poverty reduction. However, tourist flows have a negative impact on the environment. Therefore, since 2015, tourism has been included as part of three SDGs: Goal 8 on economic growth and employment; Goal 12 on sustainable production and consumption; and Goal 14 on life below water. However, some authors believe that tourism can contribute to the achievement of all 17 SDGs (Carbone, 2016; Kristjàjsdóttir, Ölafsdóttir & Ragnarsdóttir, 2018; Peña-Sánchez, Ruiz-Chico, Jiménez-García & López-Sánchez, 2020; Rasoolimanesh, Ramakrishna, Hall, Esfanciar & Seyfi, 2020).

Consequently, sustainable tourism should combine actions aimed at the optimal use of environmental and architectural resources with other actions that develop and improve their economic role, without undermining respect for the local population, cultural tourists, the site, and the environment (Nocca, 2017; UNEP & WTO, 2005). Regarding all the above, sustainability constitutes a key issue facing society in the twenty-first century, and its implementation at heritage sites can present significant challenges for managers (Darlow, Essex & Brayshay, 2012). Masini & Soldovieri (2017) highlight the necessity of sustainable management and the protection of cultural heritage. Therefore, WHS managers must consider an intergenerational and sustainable perspective that leads to the development and implementation of policies for their sustainable use and the maintenance of the site's integrity and authenticity altogether. These are all conducted towards the goal of a WHS lasting for future generations (Badia, Donato & Gilli, 2012; Carbone, 2016; Garrod & Fyall, 2000). This paper adopts a comprehensive vision of sustainability in both its intrinsic and instrumental aspects (UNESCO, 2014):

- Intrinsic, as a concern to sustain cultural resources for future generations, maintaining their tangible and intangible integrity.
- Instrumental, as the possible contribution that heritage makes to the dimensions of sustainable development.

Until 1993, WHS management had essentially focused on making decisions regarding the conservation of the tangible aspect, leaving aside the intangible aspect and visitor activities (Badia *et al.*, 2012; Landorf, 2009; Rodwell, 2012; Turbide & Laurin, 2008; Wilson & Boyle, 2006). Badia *et al.* (2012) and Su, Bramwell & Whalley (2018) claim that the cultural aspect must go hand in hand with that of economic management. Therefore, future strategies for the management of heritage resources must not only deal with capacity building, such as access to information and training concerning sector-specific sustainable management. They must also address institutional factors that govern heritage, such as strategic leadership, the most effective models for governance and sustainability funding mechanisms, and the creation of local and regional heritage networks (Carbone, 2016; Darlow *et al.*, 2012). Heritage sustainability should be approached holistically, by ensuring that all aspects are equally represented and properly managed. Only in this case can effective heritage management be considered, as well as efficient management (Jelinčić & Glivetić, 2020). In this sense, sustainability must be one of the core concepts that WHS management must include. As a result, sustainability principles refer to environmental, financial, heritage, and sociocultural aspects (see Table 1), among

which an appropriate balance must be established to guarantee long-term sustainability (Brito & Cànoves, 2019; Jelinčić & Glivetić, 2020; Magliacani & Sorrentino, 2021; Sangchumnong & Kozak, 2018; UNEP & WTO, 2005; UNESCO, 2014).

Table 1. *Dimensions of Sustainability*

Sociocultural:	Financial:
- Cultural employment. - Cultural, musical, and exhibition activities. - Economic revitalisation of the local community and industry. - Wellbeing. - Links to education and learning in the community. - Visit heritage websites. - Active participation of stakeholders.	- Ability to generate resources for operating and restoration expenses. - Autonomy. - Revenue identification. - Expenditure analysis. - Administration and reporting. - Strategic planning. - Performance evaluation. - Alignment and support of mission.
Environmental:	**Heritage (tangible and intangible):**
- Eco-buildings. - Recycling of waste. - Energy efficiency. - Renewable energy. - Availability of public transport.	- Preservation of heritage. - Heritage restoration. - Heritage access. - Management of visitor flow. - Memory/identity. - Cultural skills and knowledge. - Integral planning of conservation and restoration.

Sources: *Eppich & Garcia-Grinda (2019); Liusman, Ho & Ge (2013); Magliacani & Sorrentino (2021); Nocca (2017); Stylianou-Lambert, Boukas & Marina (2014).*

Eppich & Garcia-Grinda (2019) consider financial sustainability to be a microscale concept that focuses on the acquisition of funding, the study of its management, and its use and flows through organisations.

2.2. Comprehensive Sustainable Management Information System

Pencarelli, Conte & Spendiani (2017) claim a new managerial approach. The literature on cultural heritage must focus on a financial challenge due to the persistent state of austerity. The WHSs that implement sustainable management strategies must have information and control systems to find out the impact of actions, identify deviations in the achievement of the objectives, and introduce corrective measures. Sustainable tourism should also maintain a high level of tourist satisfaction and ensure a meaningful experience for tourists, raising their awareness of sustainability issues, and promoting sustainable tourism practices among them (UNEP & WTO, 2005). Therefore, sustainable management in a WHS is achieved by developing a continuous planning and control process, in which organisational objectives are clearly specified, and an appropriate constant monitoring system is designed so that it reports incidents and facilitates the introduction of necessary preventive or corrective measures (Anthony & Govindarajan, 2007; Badia, 2018).

Public administrations (PA) in countries such as Italy, France, the United Kingdom, and Spain own many heritage sites. The management information systems implemented in PAs have as their main

objective to provide information on the compliance of regulations and the respect of budgetary limits. Changes that have occurred in the management philosophy of PAs resulting from new public management and new public governance have been transferred to heritage sites and have caused changes in the information systems for the management implemented therein (Baraldi, 2014; Carbone, 2016).

Since 2005, UNESCO has required all heritage sites that wish to be included in the WHSs list to implement a management system structured on a planning-control cycle, which has the active and informed participation of the stakeholders (Du Cros, Bauer, Lo & Rui, 2005; UNESCO, 2014). In this sense, there exists a need to converse, debate, and collaborate between all parties involved to minimise the threats to the tangible and intangible heritage (Aas, Ladkin & Fletcher, 2005; Graci, 2012; Mitchell & Reid, 2001) and to maintain the reputation and prestige of the WHS brand (Ryand & Silvanto, 2009). If a common basis can be found among stakeholders, the resources of local communities can be preserved and the local tourism heritage sustained (Tan, Tan, Kok & Choon, 2018; UNEP & WTO, 2005). The inclusion of a WHS in the UNESCO list generates significant economic benefits, in particular, the enhancement of the symbolic value, image, and visibility of the WHS (Barrio-García & Prados-Peña, 2019; Bianchi, 2002), increased tourist flows (Su & Lin, 2014), job creation, and infrastructure, business and service development (Carbone, 2016; Korro *et al.*, 2021; Leask & Fyall, 2006). However, WHS status should help to preserve a site's heritage, regardless of whether it is already well cared for or at risk. Environmental and social impacts are often associated with negative attitudes of local people towards visitors (Conradin, Engesse & Wiesmann, 2015). As a result, managers and communities associated with a site are under significant pressure. This circumstance highlights the importance of having a management plan, which, among other aspects, allows for minimising adverse effects (Baird-Naysmith, 2018; Eppich & Garcia-Grinda, 2019). Nonetheless, deficits in management systems, inadequate management plans, and lack of financial management knowledge are the factors that are the most reported and affect these UNESCO sites (Eppich & Garcia-Grinda, 2019; Ringbeck, 2018; Yilmaz & El-Gamil, 2018). Badia & Donato (2013) point out that the literature on heritage site management systems contains relatively few contributions to performance and management information systems.

The management system must be designed and used to contribute to the concordance between organisational objectives, individual objectives, and organisational performance (Chowdhury & Shil, 2016; Merchant & Van der Stede, 2012). It should also help with the execution of an adaptive control system that facilitates the processes of change that WHSs will have to face in the future (Birnberg, 1998). Similarly, the influence of the local context on the management of WHSs should be considered and should also allow exploration of the effects that tourism-driven and socioeconomic conditions have on stakeholder participation in decision making and governance both inside and around a WHS (Carbone, 2016; Crespi-Vallbona, 2021; Della Lucia & Franch, 2017). Sustainable tourism development requires the participation of all the relevant stakeholders, managers, tourists, travel agencies, politicians, etc., as well as strong political leadership to ensure wide participation and consensus-building (Darlow *et al.*, 2012; Yilmaz & El-Gamil, 2018). Therefore, the existence of firm political leadership that allows a broad collaboration to be achieved and consensus with citizens to be established becomes a fundamental variable to attain the generation of economic value for the territory and the protection of heritage values (Della Lucia & Franch, 2017; Landorf, 2009; UNESCO, 2014). The organism in charge of governing the network of relations of the various stakeholders plays a relevant role in the governance system (Badia *et al.*, 2012). In this regard, the proposal of Fresneda, De Fuentes & Lobo (2020) adopts a holistic, inclusive, and contingent approach that considers the

characteristics of the WHS environment and takes into account all the dimensions of sustainability (see Figure 1).
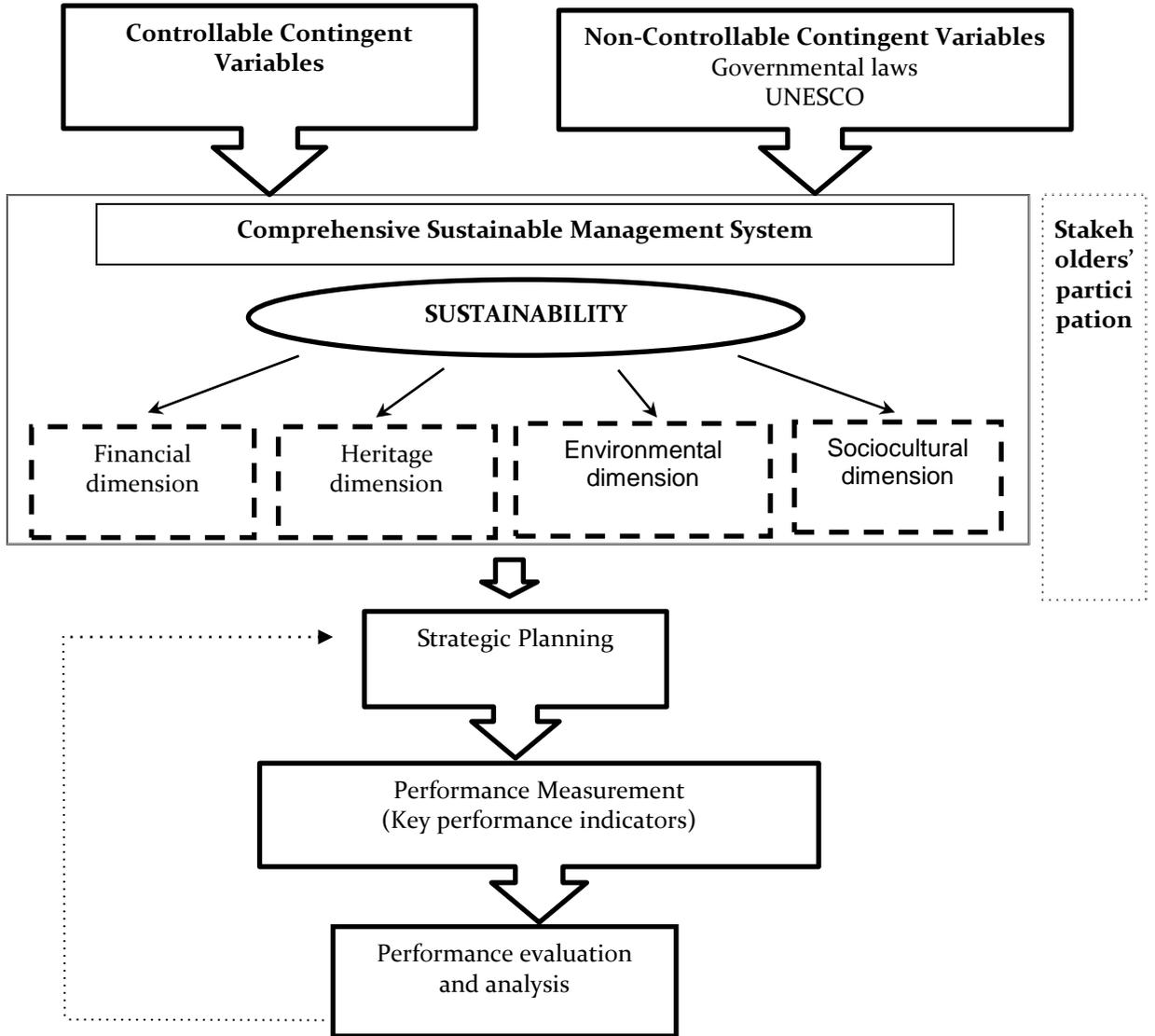
Source: *Fresneda, De Fuentes & Lobo (2020)*
Figure 1. *Model for sustainable management of WHS*

3. Research methodology
3.1. Data Source and Propositions
The case study method (Eisenhardt & Graebner, 2007; Yin, 2017) is consistent with the qualitative methodology and the exploratory-descriptive aims of the present work. A case study is commonly used when investigating the management information system of a WHS since it facilitates the process of understanding complex phenomena by looking at individual examples (Della Lucia & Franch, 2017;

Jimura, 2016; Paolini *et al.*, 2012). Furthermore, it has also been used in the area of nonprofit organisations (Daham, 2020; Pandey, Cordes, Pandey & Winfrey, 2018). This methodology enables direct contact with the organisational reality that is intended to be analysed, deals in-depth with the questions proposed, and employs multiple sources of evidence during a period in which the researcher is immersed in the study problem, all through understanding the social, political, and historical context of the phenomenon examined (Scapens, 1990; Yin, 2017). Furthermore, a holistic perspective has been adopted since it allows for a greater number of variables (Van Thiel, 2014).

The following propositions are outlined:
P1. The management of the Royal Alcazar of Seville is developed from a sustainability perspective.
P2. The four dimensions of sustainability are equally important in the management system of the Royal Alcazar of Seville.
P3. Active participation of external stakeholders of the Royal Alcazar of Seville takes place in the sustainable development management process.
P4. The Royal Alcazar of Seville uses a performance measurement and evaluation system that allows all dimensions of sustainability to be managed.

Proposition 1 will serve to reveal whether those in charge of the Royal Alcazar deal with its management from a perspective of sustainability. The corroboration of Proposition 2 will clarify the sustainability management dimensions that are promoted most frequently and will identify the actions implemented for development. Similarly, the verification of Proposition 3 underscores the relevance in the management of the Royal Alcazar that those groups directly affected by the site's internal decisions can exert, although they remain outside the formal structure of the said management. Finally, Proposition 4 will reveal which aspects of sustainability are measured and controlled at the Royal Alcazar and how their measurement and monitoring are carried out.

The research began in February 2019 and ended in December 2020. Evidence has been obtained from the study and analysis of the documentation on the Royal Alcazar and interviews and questionnaires conducted with its employees and other stakeholders. According to Michaud & Tello-Rozas (2020), a summary of the different evidence-gathering techniques and the data collected is shown in Table 2. Additionally, the link of each of the different sources to the research aim has been detailed to clarify how they contribute towards further advances in this research and, therefore, how these objectives are reached. The average length of the semi-structured interviews was 90 minutes. To do them, a script was followed with open-answer questions about: (1) the personal characteristics of the interviewee, such as training, experience, seniority, and different positions occupied before; (2) the current functioning and situation; (3) the structure and use of the control system in general and in the area of the interviewee in particular; and (4) their opinion on the adaptation of its management practices to the proposed model. The interviews were recorded, transcribed, and coded. Finally, the information collected in the notes was re-worked and verified with the interviewees themselves. More specifically, the questions included in the survey and the interviews (in-person and by telephone) helped validate and complement the data collected through the document analysis.

The method adopted to analyse the interview data relied on text analysis. The units of analysis have been the interviews' transcriptions. All of them were subjected to a cyclical reading to identify the content associated with the components of each dimension of sustainability included in Table 1. Regarding the analytical method used, we have followed the proposal made by Magliacani & Sorrentino (2021). This has not focused on the meaning of each word but rather on inferring the concept conveyed by the text about each sustainable dimension. In addition, the information

compiled has been based on a process of thematic categorisation in accordance with the main components of the model referenced in the previous section:

- Category 1. Sustainable management areas.
- Category 2. Controllable and uncontrollable contingent variables.
- Category 3. Participation of stakeholders.
- Category 4. Strategic plan, performance measurement and evaluation, and feedback on results.

Table 2. *Sources of data and links to research objectives*

Data source	Volume of data	Period of time	Link Description
Semi-structured interviews	11 interviews	April 2019 to September 2019	Interviews with staff: Management (3), Maintenance (2), Activities and Services (1) Interviews with stakeholders (5): tour guides, travel agencies, citizens, tourists, and politicians. The objective was to identify the main management practices and the use of a sustainability control system.
Questionnaire	11 questionnaires	October 2019 to March 2020	Employees in the different areas of responsibility: Management (3), Maintenance (2), Activities and Services (2), Stakeholders (2), others (2). The structure of the questionnaire corresponds to the script of the interviews. Identify issues related to integral sustainable management of the organisation.
Informal conversations	9 talks	From April 2019	With staff from various areas. The objective was to better understand the sustainable management processes and organisational context of the Royal Alcazar.
Non-participatory Direct Observation	10 management meetings	May 2019 to July 2020	Management meetings in different areas. The aim is to identify sustainable management processes and the organisation's dimensions of sustainability.
Documents	24 Documents	From February 2019	Annual Financial Reports and Budgets for the years 2013 to 2018, Management Report 2020, Organisational Structure, Statutes, Websites, Press, etc. The aim was to understand the organisational context of the Royal Alcazar and to determine how sustainability has been incorporated into the management process.

3.2. Context of the study: The Royal Alcazar

The origin of the Royal Alcazar is located in the era of the Andalusian Caliph Abd Al-Rahman III, who, in an ancient Roman and later Visigoth settlement, decided to build the Alcazar in 913. It was the seat of Muslim dignitaries and princes of Islamic Seville and then of the court of the Castilian Kings in the city from 1248. The site is located in the historic centre of Seville, in the same local area as the Cathedral, the Giralda, and the Archive of the Indies. This site was chosen because it is highly suitable and offers unique particularities for the analysis sought. The Royal Alcazar includes an ensemble of buildings of 14,000 m² and gardens that cover 70,000 m² of various artistic periods, making it one of the densest and most complex monuments known in terms of volume, chronology, and functionality.

It also offers a variety of cultural products, such as the Royal Residence, the cultural forum, the theatre, and monuments (Rodríguez, 2019). These factors generate complexity in site management and highlight the importance of approaching its management with all dimensions of sustainability.

This site became municipal property in 1931. In 1993, the Royal Alcazar Board of Trustees was established as a local public agency. Since then, the Board has overseen the management, administration, and conservation of the monument. It is currently responsible for the Seville Local Government Area of Urban Habitat, Culture, and Tourism. The Board of Trustees has a single legal personality and financial and functional autonomy and is subject to the public budgetary system of public accounting, financial control, and efficiency control in accordance with public laws. For the development of these functions, it has its own assets, subject to its specific aims, and its own statute governs it. The internal chart of the Royal Alcazar is shown in Figure 2.
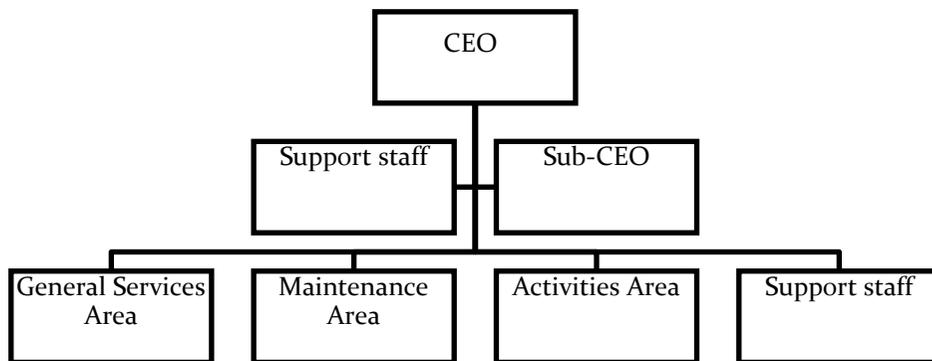

Figure 2. *Organisation chart of the Royal Alcazar*

The categories identified above have served as a guide for the presentation of the evidence obtained related to the *areas of sustainability considered in its management*. Access to the Royal Alcazar and space problems are a constant concern of its managers. On their agenda, there is always the search for alternatives to improve access, reduce waiting lists, and enable the installation of a ticket office outside the site. However, given that the geographical situation is in the city centre, together with the existence of adjacent buildings, the possible solutions are not exclusively in their hands. Financial autonomy is guaranteed. The Royal Alcazar has a significant volume of income obtained from ticket sales, franchises, cultural events, congresses, etc. The annual budget is approximately 11 million euros (of which 38% are designated for current expenses, 23% for staff, 10% for investment associated with service operation, and 29% for transfers to other public bodies of the city). Regarding environmental and heritage dimensions, actions such as the recycling of trash, creating compost from garden refuse, improving visitor accessibility, and setting the daily entrance limit have been implemented. Similarly, site lighting has been changed, and now LED systems are used, which are more environment and site-friendly and are more sustainable. Furthermore, the organisers of each event are currently asked to use LED lighting. The dimension of heritage sustainability is crucial when dealing with heritage sites that have achieved the UNESCO WHS qualification. As Amin (2017) and Baird-Naysmith (2018) point out, including a site in the WHS list increases its desirability as a destination, which, from the sustainability point of view, can exert a negative impact derived from an increase in the number of

visitors. Several control problems have been detected due to poor use of the site because of the excessive number of visitors. The managers of the Royal Alcazar work with fervent interest to minimise the negative impact caused by an excess of visitors. According to the physical conservation of the site, the most significant actions implemented include the following:

* Limit the daily number of visitors.
* Protect specific rooms that are more vulnerable by separating them from those spaces that can be visited.
* Organisation of group visits.
* Establish routes to limit visitors' freedom of movement and improve flow management.
* Incorporating visitor names in entrance tickets.
* Controlling the illegal sale of tickets to limit excess capacity.

The Royal Alcazar contributes considerably to improving the cultural range of activities of the city through the organisation of events and performances aimed at opening them up to both the local population and researchers. All this is done with a view to the dissemination of knowledge about the site, regarding both its tangible and intangible aspects. Furthermore, it is worth mentioning the numerous monographic publications, as well as the periodic issue of the journal 'Apuntes *del Alcazar'* ('Notes on the Alcazar'), and the organisation of relevant conferences, congresses, and classic music concerts. Various programmes are also developed to enhance school visits and those of the city's inhabitants, and there are guided visits with tablets for children, among other activities. Most of these activities are free for the attendees, as has been mentioned, the Royal Alcazar seeks no economic profitability since it aims to offer a sociocultural benefit to the city and its inhabitants. These actions reinforce the educational power of the site (Stolare, Ludvigsson & Trenter, 2021).

The Royal Alcazar is a key element and a driver of the city's economy since it contributes to the attraction of tourists. Furthermore, the initiative of commissioning the Association of Artisans of the city of Seville with the design and manufacture of the souvenirs offered in the Royal Alcazar gift shop has also been put into effect -up until 2006, these items were produced outside of Seville. Regarding *uncontrollable contingent variables*, as the Royal Alcazar is a public agency, it is subject to strict economic-administrative, labour, and contracting laws. The public expenditure budget limits the actions and the level of resources that can be designated for the various activities. This budget has been frozen since 2013. As a consequence of the austerity measures applied since the crisis of 2007 to reduce public spending, it has been prevented from contracting new staff, and in the case of substituting retired staff, only one out of every two job vacancies has been filled. This has meant that the Royal Alcazar staff has not been adapted in terms of the number of employees to meet actual needs.

Several uncontrollable external factors have been identified, such as the increase in terrorist attacks in other tourist destinations, the increase in the number of low-cost flights that arrive in the city, the growth in the availability of hotel accommodation, and the greater international visibility of the site arising from the recording of films and television series, such as Game of Thrones, which has caused an increase in the flow of tourists and visitors to the city of Seville. Referring to the main *controllable contingent variables*, the Royal Alcazar can set the entry prices, establish and design its internal organisational structure, update its statutes, and design strategic and operational action plans, all while respecting the public laws.

The participation of stakeholders takes place fundamentally in the heart of the Council of the Royal Alcazar, an advisory body whose mission is to approve the budget and control and audit the

remaining departments, among other tasks. The statutes themselves assign 14 spokespeople (one for each political group represented in the Local Government, the rest being inhabitants of the city). However, concerning stakeholders in the tourism sector (travel agencies, hotels, tour guides, etc.), this was part of the Board of Trustees until September 2019, but since then there has been no representative of the sector on the Board. The CEO of Royal Alcazar is in permanent contact with numerous stakeholders and groups: *'I receive everyone, but I cannot formally make them participate in daily management due to the limitations imposed by strict laws.'*

Regarding the *Strategic Plan,* despite a 2017 Municipal Plenary approving the drawing up of a Master Plan in which inclusive and sustainable management was formally reflected in the future strategies and action lines, no inclusive and sustainable management has yet been implemented. According to the CEO, one of the reasons for this delay *'is that the contracting of an external consultant and the processing time itself would mean a delay that the Royal Alcazar cannot afford'*. Currently, it supports an annual programme reflected in the budget, and there is daily management focused on solving any problems that may arise. On the other hand, since the Royal Alcazar was included in the list of WHSs, no plan was required at that time. However, given the importance that the physical aspect of the site has in sustainable management and on the assumption that a preventive action of maintenance is more relevant than one of repair, the managers have set the objective of carrying out an Integral Plan of Maintenance and a Plan of Preventive Conservation which they have been working on for a year. Several managers remark that *'to develop this plan, an external consultant has been hired, since the current Royal Alcazar staff cannot take on this task'*.

Since 2005, an archaeologist who has more than 25 years of experience in heritage management and is an expert in politics and local government has held the position of CEO. The Royal Alcazar has no financial manager, architects, or restorers. Currently, it employs 45 workers, 29 of whom belong to the Maintenance area, 11 to the Activities unit, and 5 to Management and General Affairs. Some managers remark that *'these shortfalls in the area of human resources prevent them from undertaking new projects and performing more tasks'*. Security, cleaning, cafeteria, audio guides, and souvenir store services have been externalised. Consequently, the Royal Alcazar has as an income the canon that it charges to the companies that provide these services. Similarly, each specific activity on site, such as exhibitions, concerts, and receptions, brings installation, catering, and electricity personnel.

Regarding the *indicators of management, measurement and evaluation of performance, feedback of the results, and benchmarking*, the degree of budget implementation and the average period of payment to suppliers are permanently controlled in the economic-financial aspect and almost daily through indicators established by the budgetary rules. In the case of the detection of inappropriate indicator values, the measures necessary for their correction are adopted. In the environmental dimension, there exists a very detailed follow-up of certain Key Performance Indicators (KPI), such as capacity management, since both the preservation of physical integrity and sustainable use are essential. Only a limited number of entrance tickets are sold for daily visits (80% through the Internet and 20% at the box office). The number of visits is controlled every half hour. Online sales have improved accessibility to the site, thus preventing a large proportion of ticketing queues since visitors with online tickets can access the site directly at a specific time without the need to wait in line. Regarding the physical aspect of the site and its sustainable use, a daily report provided by the guards document any damage detected. This is considered routine operational control. In this document, any incidents and accidents suffered by visitors also appear. In addition, maintenance personnel receive daily information on the actions to be carried out. In its routine management, the conservation of the site is prioritised, but the implementation is measured only as a percentage of the projects undertaken. In

the execution, a dialectic is established between the contracting companies and the monument's experts, giving precedence to historical quality aspects over the criteria for any simple renovation or preservation of the building. Korro *et al.* (2021) point out the need to have efficient information management concerning the conservation-restoration of a site.

Regarding social visibility and user satisfaction, as with any public establishment in Spain, the Royal Alcazar has a complaints book, as required by Spanish law. To date, all of these complaints have been resolved internally. Furthermore, non-formal measures reveal the opinions of visitors about the quality of service, using TripAdvisor evaluations as the main source and completed with spontaneous interviews at the entrance to the monument. Security and access officials also measure the waiting time of the visitor. However, social impact indicators have not yet been designed. Nor has an indicator been designed to report on how it contributes to the achievement of the SDGs. The management of the site also maintains an active and informal communication channel with those in charge of other nearby sites. This enables experiences to be shared and offers an upper hand in taking advantage of any synergies. In general, in the words of one of the interviewees, the *management and sustainability control system of the Royal Alcazar is acceptable but improvable, as its use has more advantages than disadvantages in achieving the objectives of the site.*

4. Discussion

The Local Government of Seville, which is the PA this site depends on, has chosen not to create a public firm or a participation foundation that would favor a partnership between public and private subjects and reduce the extensive regulations to be applied, as has taken place in Italy (Donato, 2011). In the case of the Royal Alcazar, a Board of Trustees has been opted for. This significantly limits the participation of the stakeholders and slows down management and decision-making since it is subject to the workings of public regulations. However, it enjoys the advantage of reducing the number of conflicts that can arise when various agencies exist, such as that occurring in the case of Machu Pichu (Peru), whose management depends on multiple organisations and agencies, all of which have distinct agendas, and hence conflicts regarding public access, economic growth, and cultural preservation are rampant (Larson & Poudyal, 2012).

Regarding the management model, the evidence obtained highlights an absolute coincidence between the Royal Alcazar and the Italian WHSs. In this respect, Donato (2011) declares that in Italy, after 20 years since the introduction of the new public management philosophy, the bureaucratic model has not been eliminated from the PAs. The management of the Royal Alcazar contrasts with that of the Alhambra in Granada, another monument in the same region (Andalusia). The Alhambra has a Master Plan that develops, among other axes, preservation, the cultural landscape, and sustainability (Patronato de la Alhambra y Generalife, 2010). However, de facto, these same aspects are considered in the management of the Royal Alcazar, although they are not reflected in a Master Plan as such. Therefore, it can be concluded that the results pursued by this master plan, such as the conservation and revaluation of the monument (Villafranca, 2007), are achieved without its existence. Although the profile of Royal Alcazar managers is 'non-economic', they are becoming increasingly aware of the need to introduce performance measures, as 'the advantages obtained outweigh the inconveniences'. These results are different from those highlighted by Badia (2018), Badia & Donato (2013), and Eppich & Garcia-Grinda (2019) since although their managers' profile was also non-economic, they did not prefer the use of performance measures. However, in the case under study, the relative absence of performance culture and management skills can still be identified and the bureaucratic culture of formal procedures continues to prevail.

Proposition 1. The management of the Royal Alcazar of Seville is developed from a sustainability perspective. According to Landorf (2009), it has been observed how the Royal Alcazar carries out its management processes following the principles of sustainable development in its environmental, financial, heritage, and sociocultural dimensions. Based on the components of the different dimensions of sustainability proposed previously, Table 3 indicates those components that are considered in the management of the Royal Alcazar. As described in the previous section, various initiatives have been implemented to develop financial, heritage, sociocultural, and environmental dimensions at the Royal Alcazar. However, these are still in the embryonic stage. If the Royal Alcazar managers want to improve them, they will have to make important efforts.

Table 3. *Dimensions of Sustainability in the Royal Alcazar of Seville*

SOCIOCULTURAL		FINANCIAL	
Cultural Employment	Yes	Administration and reporting	No
Cultural, musical, and exhibition activities	Yes	Expenditure analysis	No
Economic revitalisation of the local community and local industry	Yes	Ability to generate resources for operating and restoration expenses	Yes
Well-being	No	Autonomy	No
Links to education and learning in the community	Yes	Revenue Identification	Yes
Visit Heritage Websites	Yes	Alignment and support of mission	No
Active stakeholder participation	No	Strategic planning	No
		Performance evaluation	No
ENVIRONMENTAL		HERITAGE	
Eco-buildings	No	Heritage Preservation	No
Waste Recycling	Yes	Heritage access	Yes
Availability of public transport	Yes	Management of visitor flow	Yes
Renewable energy	No	Heritage restoration	Yes
Energy Efficiency	No	Memory/identity	Yes
		Cultural skills and knowledge	Yes
		Integral Planning for Conservation and Restoration	No

Proposition 2. The four dimensions of sustainability are equally important in the management system of the Royal Alcazar of Seville. The Royal Alcazar has striven to establish an appropriate balance between all four dimensions to guarantee its long-term sustainability. Fundamentally, this involves that which is economic and that which has to do with heritage. In line with Ghanem & Saadse (2015) and Nocca (2017), the managers of the Royal Alcazar emphasise that the heritage and economic dimensions are equally relevant since the former's sustainability cannot be achieved without the latter's. However, given its comfortable financial situation, efforts remain focused on the heritage domain. In a similar way to the Alhambra in Granada, the Royal Alcazar is autonomous and financially self-sustainable (Eppich & Garcia-Grinda, 2019) and the main source of income (90%) comes from the sale of tickets. The joint impact of these two dimensions can prevent harmful effects on its environmental sustainability and even on its cultural life and social sustainability in the city. As pointed out by Darlow *et al.* (2012), Eppich & Garcia-Grinda (2019), and Yilmaz & El-Gamil (2018), among others, very few heritage sites produce sufficient surpluses to facilitate investment in sustainable practices that could ultimately enhance their financial viability and improve their conservation activities.

Proposition 3. Active participation of external stakeholders of the Royal Alcazar of Seville takes place in the sustainable development management process. In general, and based on the limitations imposed by

public laws, the Royal Alcazar management process retains low participation of external stakeholders. Additionally, no permanent and participatory consultation process has been formally established using interrelation mechanisms. In this respect, and in accordance with Paddison & Walmsley (2018), the CEO of the Royal Alcazar considers that managing the relationships with the various stakeholders is a complex topic that requires a strong collaboration of the stakeholders, but the regulations to which they must be subjected considerably limit fluid communication and participation. Among the stakeholders, the PAs, at their different levels (Nicholas, Thapa & Ko, 2009), play a fundamental role that conditions the management of the Royal Alcazar. Other groups of direct interest that do not actively participate in the management of the site include associations of tourism firms, travel agencies, tour guides, residents, and the hotel sector. However, the participation of stakeholders is difficult to achieve in practice (Strickland-Munro & Moore, 2013; Tosun, 2000). The study by Yilmaz & El-Gamil (2018) in Egypt and Turkey has shown that, while important efforts are made in Turkey to increase the participation of the local community in management, the same does not happen in Egypt. In the Royal Alcazar, it has been shown that one of the main obstacles to improving stakeholder participation has been the lack of resources and socioeconomic networks in the city of Seville. In this regard and in line with Della Lucia & Franch (2017), the CEO expresses the need to create and improve these networks to increase awareness of the different stakeholders and, ultimately, to achieve increased participation in the management of the WHSs to discover the stakeholders' needs, opinions, priorities, and levels of satisfaction (Crespi-Vallbona, 2021; Ghanem & Saad, 2015). Stakeholder participation is recommended from the first stages of the planning process, especially that of the local community (Billore, 2021), through instruments such as participatory budgets (Donato, 2011). In the case of the Royal Alcazar, such a participatory instrument has not been exploited.

Proposition 4. The Royal Alcazar of Seville uses a performance measurement and evaluation system that allows all dimensions of sustainability to be managed. A management plan is one of the fundamental elements for the development of sustainable management (Baird-Naysmith, 2018; Iliopoulou-Georgudaki, Theodoropoulos, Konstantinopoulos & Georgoudaki, 2017). Notwithstanding, no plan has been formally established for the Royal Alcazar. This result is similar to that reported by Yilmaz & El-Gamil (2018) for the WHSs of Turkey and Egypt and by Eppich & Garcia-Grinda (2019, p. 288) 'most sites do not identify existing revenue, account adequately for expenses, have little or no financial reporting, and do not carry out financial planning. According to Badia (2018), the main reasons managers put forward for not implementing a management plan include the lack of staff, the paucity of training, and the consideration that it is a formal tool deemed unnecessary to manage the site. In general, in the words of one of the interviewees, *'the management and sustainability control system of the Royal Alcazar is acceptable but improvable, as its use has more advantages than disadvantages in achieving the objectives of the site'.*

As indicated by Schuster (1996), the establishment of a set of performance measurements in the sector has a double complexity: the nature of the sector, that is, culture; and the bodies that generally manage this sector, that is, the nonprofit public, characterised as bureaucratic and inflexible (Zan, 2006). In the case of the Royal Alcazar, as in Badia (2018), this article concludes that, regarding the role of performance measurements, there remains a major gap between theory and practice. This is because monitoring and performance measurement systems are not adequately applied and, consequently, it will be necessary to develop future strategies to promote more effective WHS management systems. Regarding the performance measurement and evaluation system in the Royal Alcazar, the financial indicators are designed by external laws and are those that are the most closely monitored. In this respect, the results coincide with those indicated by Turbide & Laurin (2009), according to which the managers of organisations related to the world of art use more indicators from

the economic sphere than from the artistic sphere, given the difficulty of measuring the latter. Only a numerical count of cultural activities is performed each year. However, nonfinancial measures have been used in the Royal Alcazar, such as visitor satisfaction, the number of incidents registered, and the number of visitors (Berthold, Rajaonoso & Tangua, 2015). The management has considered these indicators to complete the measurement of the organisation's performance. Specific KPIs have not been designed to show to what extent the actions carried out contribute to the achievement of the SDGs. However, according to Hall (2019), there are no universal means through which travel and tourism companies and destinations can measure and monitor their progress or contributions to the SDGs.

In accordance with Jones, Hillier & Comfort (2017), the Royal Alcazar has incorporated the logic of sustainability into decision making and management, but this has been done informally, without making it explicit in its strategy. Lastly, with regard to the information content, the reporting system of the Royal Alcazar is largely focused on budgetary quantitative-financial variables, although, to a lesser extent, other variables referring to the remaining areas of sustainability are also considered. However, the indicator system is not integrated in a balanced way. The Royal Alcazar's managers have expressed their concern about the effort to better balance the current reporting system through a detailed analysis of the KPI not only to create future reports that include management indicators of all the aspects of sustainable management in their organisation but also to establish cause-effect relations.

5. Conclusion

This article has focused on understanding the current situation in the development and implementation of sustainable management practices. The purpose of this research involves expanding the knowledge on whether and how WHSs include sustainability dimensions in their management processes. To achieve the aim, a case study was carried out at the Royal Alcazar of Seville. Despite its public nature and the bureaucratic culture of the Royal Alcazar, important efforts are being made to incorporate sustainability into the management process. The results have highlighted that the management of the Royal Alcazar has incorporated sustainability, but this has been done informally and in the strategy. Financial and heritage dimensions are considered equally, and sociocultural and environmental dimensions are gaining importance. The continuous improvement of its management system through the introduction of sustainable measures in social and environmental areas became one of the main goals. Several KPIs are also addressed to improve non-financial aspects, such as the crowds of visitors that can be considered as presenting the main threat to the building's conservation. However, although its actions contribute to the achievement of some SDGs, the information system does not explicitly mention this. Furthermore, the lack of use of interrelation mechanisms with stakeholders has been observed and, therefore, their degree of participation in the process of setting goals and their evaluation will have to be increased.

This work makes two significant contributions to the literature. On the one hand, this research provides an in-depth understanding of a highly relevant case study, which can help other managers by recognising the role played by all the dimensions of sustainability in the management control processes in their organisations. On the other hand, it also contributes to the literature on cultural heritage management by incorporating the four dimensions of sustainability, the participation of stakeholders, the use of KPI, and the user feedback information system into the management system. Lastly, the development of additional work in this line of research would allow a better understanding of this complex organisational phenomenon, the management processes, the role of stakeholders in them, and any other important matter that leads to the identification of potential areas of

improvement which would positively impact both the organisational performance of WHSs and their long-term sustainability.

References

Aas, C., Ladkin, A., & Fletcher, J. (2005). Stakeholder Collaboration and Heritage Management. *Annals of Tourism Research, 32*(1), 28-48. https://doi.org/10.1016/j.annals.2004.04.005

Amin, M. R. (2017). Domestic tourists' mind-set towards responsible tourism management: a case study on Cox's Bazar, Bangladesh. *International Journal of Tourism Cities, 3*(2), 121-142. https://doi.org/10.1108/IJTC-09-2016-0028

Anthony, R. N., & Govindarajan, V. (2007). *Management Control Systems*. Boston: McGraw Hill Irwin.

Badia, F. (2018). The management plan for the world heritage sites as a tool of performance measurement and sustainability reporting: opportunities and limits in the Italian context. In Makuvaza, S. (Ed.) (2018). *Aspects of management planning for cultural world heritage sites. Principles, approaches and practices.* Springer International Publishing AG, 25-35. https://doi.org/10.1007/978-3-319-69856-4_3

Badia, F., & Donato, F. (2013). Performance measurement at World Heritage Sites: Per Aspera Ad Astra. *International Journal of Arts Management, 16*(1), 20-34. https://www.jstor.org/stable/24587098

Badia, F., Donato, F., & Gilli, E. (2012). Profili Economici e Manageriali per la Governance Delle Istituzioni Culturali: Il Caso Dei Siti Unesco. *Annali Dell'università Degli Studi Di Ferrara.* Retrieved from http://annali.unife.it/museologia/article/viewFile/388/336 (Accessed on 10.03.2020)

Baird-Naysmith, L. (2018). Archaeological Heritage Management at the Memphis and its Necropolis World Heritage Site. *Conservation and Management of Archaeological Sites, 20*(1), 35-51. https://doi.org/10.1080/13505033.2018.1434378

Baraldi, S.B. (2014). Evaluating results of public sector reforms in *Rechtsstaat* countries: The role of context and processes in the reform of the Italian and French cultural heritage system. *International Public Management Journal, 17*(3), 411-432. https://doi.org/10.1080/10967494.2014.935248

Barrio-García, S., & Prados-Peña, M.B. (2019). Do Brand authenticity and Brand credibility facilitate brand equity? The case of heritage destination brand extension. *Journal of Destination Marketing and Management, 13*, 10-23. https://doi.org/10.1016/j.jdmm.2019.05.002

Berthold, É., Rajaonso, J., & Tangua, G.A. (2015). Using Sustainability Indicators for Urban Heritage Management: A Review of 25 Case Studies. *International Journal of Heritage and Sustainable Development, 22*(4), 23-34.

Bianchi, R. V. (2002). The Contested landscape of World Heritage on a tourist island: The case of Garajonay National Park, La Gomera. *International Journal of Heritage Studies, 8*(2), 81-97. https://doi.org/10.1080/13527250220143896

Billore, S. (2021). Cultural Consumption and Citizen Engagement-Strategies for Built Heritage Conservation and Sustainable Development. A Case Study of Indore City, India. *Sustainability, 13*(5), 2878. https://doi.org/10.3390/su13052878

Birnberg, J. G. (1998). Some Reflections on The Evolution of Organizational Control. *Behavioral Research in Accounting, 10*(Supl), 27-40.

Bonet, L., & Donato, F. (2011). The Financial Crisis and its Impact on the Current Models of Governance and Management of the Cultural Sector in Europe. *Encatc Journal of Cultural Management and Policy*. Retrieved from https://www.encatc.org/media/2703-journal_vol1_issue1_dec2011512.pdf (Accessed on 15.01.2018)

Brito, M., & Cànoves. G. (2019). El Desarrollo Turístico en Mazatlán, México: Un Análisis de las Condiciones de la Sostenibilidad. *Cuadernos de Turismo, 43*, 187-213. https://doi.org/10.6018/turismo.43.08

Carbone, F. (2016). An insight into cultural heritage management of tourism destinations. *European Journal of Tourism Research*, 14, 75-91. https://doi.org/10.54055/ejtr.v14i.244

CEU (2014). *Conclusions on cultural heritage as a strategic resource for a sustainable Europe*. Education, Youth, Culture and Sport Council Meeting (Council of the European Union), Brussels.

Chowdhury, A., & Shil, N. (2016). Innovation in Public Sector Management Control Systems in the Context of New Public Management: A Case of an Australian Public Sector Organization. *Journal of Entrepreneurship, Management and Innovation, 12*(4), 99-125. https://doi.org/10.7341/20161245

Conradin, K., Engesse, M., & Wiesmann, U. (2015). Four decades of World Natural Heritage – how changing protected area values influence the UNESCO. *DIE ERDE-Journal of the Geographical Society of Berlin, 146*(1), 46-58. https://doi.org/10.12854/erde-146-4

Crespi-Vallbona, M. (2021). Satisfying experiences: guided tours at cultural heritage sites. *Journal of Heritage Tourism, 16*(2), 201-217. https://doi.org/10.1080/1743873X.2020.1771345

Dahan, Y. (2020). Strategy, local sociology, political philosophy: Analysis of strategy of Non-Governmental Organizations under radical intellectual leadership. *Nonprofit Management & Leadership, 30*(4), 613-633. https://doi.org/10.1002/nml.21409

Darlow, S., Essex, S., & Brayshay, M. (2012). Sustainable heritage management practices at visited heritage sites in Devon and Cornwall. *Journal of Heritage Tourism, 7*(3), 219-237. https://doi.org/10.1080/1743873X.2012.684798

Della Lucia, M., & Franc, M. (2017). The effects of local context on World Heritage Site management: The Dolomites Natural World Heritage Site, Italy. *Journal of Sustainable Tourism, 25*(12), 1756-1775. https://doi.org/10.1080/09669582.2017.1316727

Donato, F. (2011). Un Approccio "Multi-Scala" per la Gestione del Patrimonio Culturale Italiano. *Il Capitale Culturale, 2*, 197–225. https://doi.org/10.13138/2039-2362/118

Du Cros, H., Bauer, T., Lo, C., & Rui, S. (2005). Cultural Heritage Assets in China as Sustainable Tourism Products: Case Studies of the Hutongs and the Huanghua Section of the Great Wall. *Journal of Sustainable Tourism, 13*(2), 171-194. https://doi.org/10.1080/09669580508668484

Eppich, R., & Garcia-Grinda, J.L. (2019). Sustainable financial management of tangible cultural heritage sites. *Journal of Cultural Heritage Management and Sustainable Development*, 9(3), 282-299. https://doi.org/10.1108/jchmsd-11-2018-0081

Eisenhardt, K.M., & Graebner, M.E. (2007). Theory Building from Cases: Opportunities and Challenges. *Academy of Management Journal*, 50(1), 25-32. http://dx.doi.org/10.5465/AMJ.2007.24160888

Fresneda, S., De Fuentes, P., & Lobo, A. (2020). Sustainability Management of Cultural Heritage Sites: a model suggestion. *Cuadernos de Turismo, 46*, 163-184. https://doi.org/10.6018/turismo.451681

Fresneda, S., & Lobo, A. (2014). An approach to the key success factors for heritage sites management. *Tourism & Management Studies, 10*(Special), 186–192.

Garrod, B., & Fyall, A. (2000). Managing Heritage Tourism. *Annals of Tourism Research, 27*(3), 682-708. https://doi.org/10.1016/S0160-7383(99)00094-8

Ghanem, M.M., & Saad, S.K. (2015). Enhancing sustainable heritage tourism in Egypt: challenges and framework of action. *Journal of Heritage Tourism, 10*(4), 357-377. https://doi.org/10.1080/1743873X.2015.1029489

Graci, S. (2012). Collaboration and Partnership Development for Sustainable Tourism. *Tourism Geographies, 15*(1), 25-42. https://doi.org/10.1080/14616688.2012.675513

Hall, C.M. (2019). Constructing sustainable tourism development: The 2030 agenda and the managerial ecology of sustainable tourism. *Journal of Sustainable Tourism, 27*(7), 1044-1060. https://doi.org/10.1080/09669582.2018.1560456

Iliopoulou-Georgudaki, J., Theodoropoulos, K., Konstantinopoulos, P., & Georgoudaki, E. (2017). Sustainable tourism development including the enhancement of cultural heritage in the city of Nafpaktos – Western Greece. *International Journal of Sustainable Development & World Ecology, 24*(3), 224-235. https://doi.org/10.1080/13504509.2016.1201021

Jelinčić, D., & Glivetić, D. (2020). *Cultural Heritage and Sustainability: Practical Guide*. Publisher: Interreg Europe programme. https://www.researchgate.net/publication/343255611_Cultural_Heritage_and_Sustainability_Practical_Guide

Jimura, T. (2016). World heritage site management: a case study of sacred sites and pilgrimage routes in the Kii mountain range, Japan. *Journal of Heritage Tourism, 11*(4), 382-394. https://doi.org/10.1080/1743873X.2016.1146287

Jones, P., Hillier, D., & Comfort, D. (2017). The Sustainable Development Goals and the Tourism and Hospitality Industry. *Athens Journal of Tourism, 4*(1), 7-18. https://doi.org/10.30958/ajt.4.1.1

Korro, J., Rodríguez, A., Valle, J.M., Zornoza, A., Castellano, M., Angulo, R., Pinto, F., Acosta, P., & Ferreira, P. (2021). The Role of Information Management of the Sustainable Conservation of Cultural Heritage. *Sustainabililty*, *13*(8), 4325. https://doi.org/10.3390/su13084325

Kristjàjsdóttir, K.R., Ölafsdóttir, R., & Ragnarsdóttir, K.V. (2018). Reviewing integrated sustainability indicators for tourism. *Journal of Sustainable Tourism, 26*(4), 583-599. https://doi.org/10.1080/09669582.2017.1364741

Landorf, C. (2009). Managing for Sustainable Tourism: A Review of six Cultural World Heritage Sites. *Journal of Sustainable Tourism, 17*(1), 53-70. https://doi.org/10.1080/09669580802159719

Larson, L.R., & Poudyal, N.C. (2012). Developing Sustainable Tourism Through Adaptive Resource Management: A Case Study of Machu Picchu, Peru. *Journal of Sustainable Tourism, 20*(7), 917-938. https://doi.org/10.1080/09669582.2012.667217

Leask, A., & Fyall, A. (Eds.) (2006). *Managing World Heritage Sites*. Oxford: Butterworth-Heinemann.

Liusman, E., Ho, D. C. W., & Ge, J. X. (2013). *Indicators for heritage buildings sustainability*. Paper presented at the CESB13–Central Europe towards Sustainable Building-, 26th-28th June 2013, Prague. Czech Republic. http://www.cesb.cz/cesb13/proceedings/5_tools/CESB13_1515.pdf

Magliacani, M., & Sorrentino, D. (2021). Embedding sustainability dimensions in university collections management: a "scientific journey" into a natural history museum. *Journal of Cultural Heritage Management and Sustainable Development*, *11*(4), 395-410. https://doi.org/10.1108/JCHMSD-03-2020-0044

Masini N., & Soldovieri F. (2017). Cultural Heritage Sites and Sustainable Management Strategies. In Masini, N., & Soldovieri, F. (Eds.) (2017). *Sensing the Past. Geotechnologies and the Environment* 16. Springer, Cham, 1-19. https://doi.org/10.1007/978-3-319-50518-3_1

Merchant, K. A., & Van der Stede, W.A. (2012). *Management Control Systems*. Essex: Pearson Education Limited.

Michaud, V., & Tello-Rozas, S. (2020). Integrating normative values and/in value creation: A strategic management decision aid tool for social enterprises' values practices. *Nonprofit Management and Leadership*, *30*(3), 377-398. https://doi.org/10.1002/nml.21392

Mitchell, R. E., & Reid, D.G. (2001). Community Integration: Island Tourism in Peru. *Annals of Tourism Research, 28*(1), 113-139. https://doi.org/10.1016/S0160-7383(00)00013-X

Nicholas, L. N., Thapa, B., & Ko, Y.J. (2009). Residents' perspectives of a World Heritage Site: The Pitons Management Area, St. Lucia. *Annals of Tourism Research, 36*(3), 390-412. https://doi.org/10.1016/j.annals.2009.03.005

Nocca, F. (2017). The Role of Cultural Heritage Sustainable Development: Multidimensional Indicators as Decision-Making Tool. *Sustainability, 9*(10), 1882. https://doi.org/10.3390/su9101882

Paddison, B., & Walmsley, A. (2018). New Public Management in tourism: a case study of York. *Journal of Sustainable Tourism, 26*(6), 1-17. https://doi.org/10.1080/09669582.2018.1425696

Pandey, S., Cordes, J.J., Pandey, S.K., & Winfrey, W.F. (2018). Use of social impact bonds to address social problems: Understanding contractual risks and transaction costs. *Nonprofit Management and Leadership, 28*(4), 511-528. https://doi.org/10.1002/nml.21307

Paolini, A., Vafadari, A., Santana, M., Van Balen, K., Vilekis, O., & Fakhoury, L. (2012). *Risk Management at Heritage Sites; A case study of the Petra World Heritage Site*. Amman (Jordan): United Nations Educational, Scientific and Cultural Organization (UNESCO).

Patronato de la Alhambra y Generalife (2010). *Plan Director de la Alhambra y Generalife*. Retrieved from https://www.alhambra-patronato.es/ (Accessed on 12.01.2022)

Pencarelli, T., Conti, E., & Spendiani, S. (2017). The experiential offering system of museums: Evidence from Italy. *Journal of Cultural Heritage Management and Sustainable Development*, 7(4), 430-448. https://doi.org/10.1108/JCHMSD-02-2017-0009

Peña-Sánchez, A.R., Ruiz-Chico, J., Jiménez-García, M., & López-Sánchez, J.A. (2020). Tourism and the SDGs: An Analysis of Economic Growth, Decent Employment, and Gender Equality in the European Union (2009-2018). *Sustainability, 12*(13). https://doi.org/10.3390/su12135480

Pons, A., Roders, A. R. P., & Turner, M. (2011). The sustainability of management practices in the Old City of Salamanca. *Facilities, 29*(7-8), 326-338. https://doi.org/10.1108/02632771111130933

Pop, I.L., & Borza, A. (2016). Factors Influencing Museum Sustainability and Indicators for Museum Sustainability Measurement. *Sustainability*, 8(1), 101. https://doi.org/10.3390/su8010101

Rasoolimanesh, S.M., Ramakrishna, S., Hall, C. M., Esfandiar, K., & Seyfi, S. (2020). A systematic scoping review of sustainable tourism indicator in relation to the sustainable development goal. *Journal of Sustainable Tourism*, 1-21. https://doi.org/10.1080/09669582.2020.1775621

Ringbeck, B. (2018). The World Heritage Convention and Its Management Concept. In Makuvaza, S. (Ed.) (2018). *Aspects of Management Planning for Cultural World Heritage Sites*. Springer International Publishing AG, 15-24. https://doi.org/10.1007/978-3-319-69856-4_2

Rodríguez, I. (2019). Sistema de Gestión del Real Alcázar de Sevilla (Management systems of the Real Alcazar of Seville). *Apuntes del Alcázar de Sevilla, 19*, 145-159.

Rodwell, D. (2012). The UNESCO World Heritage Convention, 1972–2012: Reflections and Directions. *The Historic Environment: Policy & Practice*, 3(1), 64-85. https://doi.org/10.1179/1756750512Z.0000000004

Ryan, J., & Silvanto, S. (2009). The World Heritage list: The making and management of a brand. *Place Branding and Public Diplomacy*, 5(4), 290-300. https://doi.org/10.1057/pb.2009.21

Sangchumnong, A., & Kozak, M. (2018). Sustainable cultural heritage tourism at Ban Wangka Village, Thailand. *Anatolia, 29*(2), 183-193. https://doi.org/10.1080/13032917.2017.1414435

Scapens, R.W. (1990). Researching Management Accounting Practice: The Role of Case Study Method. *British Accounting Review, 22*(3), 259-281. https://doi.org/10.1016/0890-8389(90)90008-6

Schuster, J. M. (1996). The performance of performance indicators in the arts. *Nonprofit Management and Leadership, 7*(3), 253-269. https://doi.org/10.1002/nml.4130070304

Stylianou-Lambert, T., Boukas, N., & Marina, Y. (2014). Museums and cultural sustainability: stakeholders, forces, and cultural policies. *International Journal of Cultural Policy 20*(5), 566-587. https://doi.org/10.1080/10286632.2013.874420

Stolare, M., Ludvigsson, D., & Trenter, C. (2021). The educational power of heritage sites. *History Education Research Journal, 18*(2), 264-279. https://doi.org/10.14324/HERJ.18.2.08

Strickland-Munro, J., & Moore, S. (2013). Indigenous involvement and benefits from tourism in protected areas: A study of Purnululu National Park and Warmun Community. Australia. *Journal of Sustainable Tourism, 21*(1), 26-41. https://doi.org/10.1080/09669582.2012.680466

Su, R., Bramwell, B., & Whalley, P. A. (2018). Cultural political economy and urban heritage tourism. *Annals of Tourism Research, 68*, 30-40. https://doi.org/10.1016/j.annals.2017.11.004

Su, Y.W., & Lin, H.L. (2014). Analysis of international tourist arrivals worldwide: The role of world heritage sites. *Tourism Management, 40*, 46-58. https://doi.org/10.1016/j.tourman.2013.04.005

Tan, S. K., Tan, S.H., Kok, Y.S., & Choon, S.W. (2018). Sense of Place and Sustainability of Intangible Cultural Heritage – The Case of George Town Aad Melaka. *Tourism Management, 67*, 376-387. https://doi.org/10.1016/j.tourman.2018.02.012

Tosun, C. (2000). Limits to community participation in the tourism development process in developing countries. *Tourism Management, 21*(6), 613-633. https://doi.org/10.1016/S0261-5177(00)00009-1

Turbide, J., & Laurin, C. (2009). Performance Measurement in the Arts Sector: The Case of the Performing Arts. *International Journal of Arts Management, 11*(2), 56-70. https://www.jstor.org/stable/41064987

Ulldemolins, J. R., & Arostegui, A. R. (2013). The governance of national cultural organisations: Comparative study of performance contracts with the main cultural organisations in England, France and Catalonia (Spain). *International Journal of Cultural Policy, 19*(2), 249-269. https://doi.org/10.1080/10286632.2011.638981

UN (2017). *Sustainable development agenda*. United Nations. Retrieved from https://www.un.org/sustainabledevelopment/development-agenda/ (Accessed on 15.04.2021)

UNESCO (2014). *Managing cultural world heritage. World heritage resource manual*. Paris: UNESCO. Retrieved from https://whc.unesco.org/en/activities/ (Accessed on 06.08.2020)

UNESCO (2020). *World heritage list.* Retrieved from https://whc.unesco.org/en/list/stat (Accessed on 22.07.2021)

UNEP & WTO (2005). *Making Tourism More Sustainable - A Guide for Policy Makers*. Retrieved from https://wedocs.unep.org/bitstream/handle/20.500.11822/8741/-Making%20Tourism%20More%20Sustainable_%20A%20Guide%20for%20Policy%20Makers-2005445.pdf?sequence=3&isAllowed=yhttps://www.unwto.org/sustainable-development (Accessed on 10.09.2021)

UNWTO (2019). UNWTO Tourism Definitions, United Nations World Tourism Organization UNWTO, Madrid. Retrieved from https://www.e-unwto.org/doi/epdf/10.18111/9789284420858 (Accessed on 06.05.2021)

UNWTO & UNDP (2017). Tourism and the Sustainable Development Goals – Journey to 2030, Highlights, World Tourism Organization and United Nations Development Programme, UNWTO, Madrid. https://doi.org/10.18111/9789284419340

Van Thiel, S. (2014). Research Methods in Public Administration and Public Management. An introduction. London: Routledge.

Villafranca, M. M. (2007). El Plan Director de la Alhambra (2007-2015). *E-rph Revista Electrónica de Patrimonio Histórico, 1*. http://hdl.handle.net/10481/61309

Wilson, L., & Boyle, E. (2006). Interorganisational collaboration at UK World Heritage Sites. *Leadership & Organization Development Journal, 27*(6), 501-523. https://doi.org/10.1108/01437730610687773

Yilmaz, Y., & E-Gamil, R. (2018). Cultural Heritage Management in Turkey and Egypt: A comparative study. *Advances in Hospitality and Tourism Research*, *6*(1), 68-91. https://doi.org/10.30519/ahtr.446254

Yin, R. K. (2017). Case study research and applications: Design and methods. London: Sage Publications.

Zan, L. (2006). *Managerial Rhetoric and Arts Organizations.* New York: Palgrave Macmillan.