

Islamic Republic of Iran

Organization for investment economic and technical assistance of Iran

"Summary of technical-economical prefeasible study"

The name: Bisotun - Kermanshah Corridor (Tagh-e Bostan Sassanid Garden Hotel)

Sector:

subsector:

ISIC code:

The owner of:

General Directorate of Cultural Heritage, Tourism, and Handicrafts of Kermanshah Province

Counselor plan:

Razi University

The ADDRESS:

Iran, Kermanshah Province, Bisotun - Taq Bostan Corridor

Date of P.F.S:

**Manager of Iran Investment Opportunities
SHAHRIG Engineering Company**

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1- Abstract Tagh-e Bostan Sassanid Garden Hotel:

Project Introduction	
1- Project title: Tagh-e Bostan Sassanid Garden Hotel	
2- Sector:	Sub Sector:
3- Products / Services: Hotel - Shopping Center - Achaemenid Garden - Restaurant	
4- location (address): Iran, Kermanshah Province, Sonqor City, Shohada-e Soleiman Shah Dam.	
Free Zone <input type="checkbox"/>	Economic Special Zone <input type="checkbox"/> Industrial Estate <input type="checkbox"/> Main Land <input checked="" type="checkbox"/>
5- Project description:	
<p>Inspired by the splendor and magnificence of the Sassanid era, the Tagh-e Bostan Sassanid Hotel is one of the most significant tourism projects within this corridor. This hotel, with its Sassanid-inspired architecture and artistry, offers guests a luxurious yet innovative experience.</p> <p>More than just accommodation, the hotel serves as a hub for cultural and artistic exchange. Equipped with modern technologies, it has become a center for showcasing contemporary arts and promoting the cultural heritage of the region.</p> <p>By combining the grandeur of a glorious past with a forward-looking innovative approach, the Tagh-e Bostan Sassanid Hotel stands as a symbol of Kermanshah's evolution into a global destination for tourism, cultural exchange, and technological advancement.</p>	

Project Status	
6- Local / internal raw material access : The equipment and consumable materials required for the project can be sourced domestically.	
7- Sale :	
<p>- Anticipated local market : The domestic market includes residents (domestic tourists) from nearby cities such as Kermanshah, Sanandaj, Hamedan, and Ilam, as well as tourists from other provinces of Iran.</p> <p>- Anticipated export market : Foreign tourists from the Gulf countries, Europe, Asia, and America .</p>	
8 – Project total time (from start of activities to start of commercial operation in years) : 15 months	
Schedule	<p>Start of activities : 2024</p> <p>Start of works at site 2026</p> <p>End of Works : 2026</p> <p>Start of commercial operation : 2027</p>

9- Project status :

- Feasibility study available? Yes ☐ No ☒
- Required land provided? Yes ☐ No ☒
- Legal permissions (establishment license, foreign currency quota, environment, etc) taken? Yes ☐ No ☒
- Partnership agreement concluding with local /foreign investor? Yes ☐ No ☒
- Financing agreement concluding? Yes ☐ No ☒
- Agreement with local /foreign contractor(s) concluding? Yes ☐ No ☒
- Infrastructural utilities (electricity water supply, telecommunication, fuel, road, etc) procured? Yes ☐ No ☒
- List of know- how, machinery, equipment, as well as seller /builder companies defined? Yes ☐ No ☒
- Purchases agreement machinery, equipment and know-how concluded? Yes ☐ No ☒

Financial Table**10- Financial structure :**

Descriptions	Local Currency Required			Foreign Currency Required Million Euro	Total Million Euro
	Million Rials	Rate	Equivalent in Million Euro		
Fix Capital	2.100.000	508.428	4.13	6.52	10.65
Current Capital	0	508.428	0	0.15	0.15
Total Investment	2.100.000	508.428	4.13	6.67	10.08

- Value of foreign equipment / machinery - Million Euro
- Value of local equipment / machinery 1.23 million Euro
- Value of foreign technical know-how - Million Euro
- Value of local technical know-how -Million Euro
- Net present value (NPV): 2.42 million Euro
- Internal Rate of Return (IRR): 25 %
- Capital Rate of Return: 32.7 %
- Payback Period 5 year and 3 months

General Information11 - Project type : Establishment ☒Expansion and completion ☐**12- Company Profile**

- Name (Legal/Natural persons) :

- Company's current activities

- Address :

- Tel :

Fax :

E-mail :

Web Site :

- Company's legal structure :

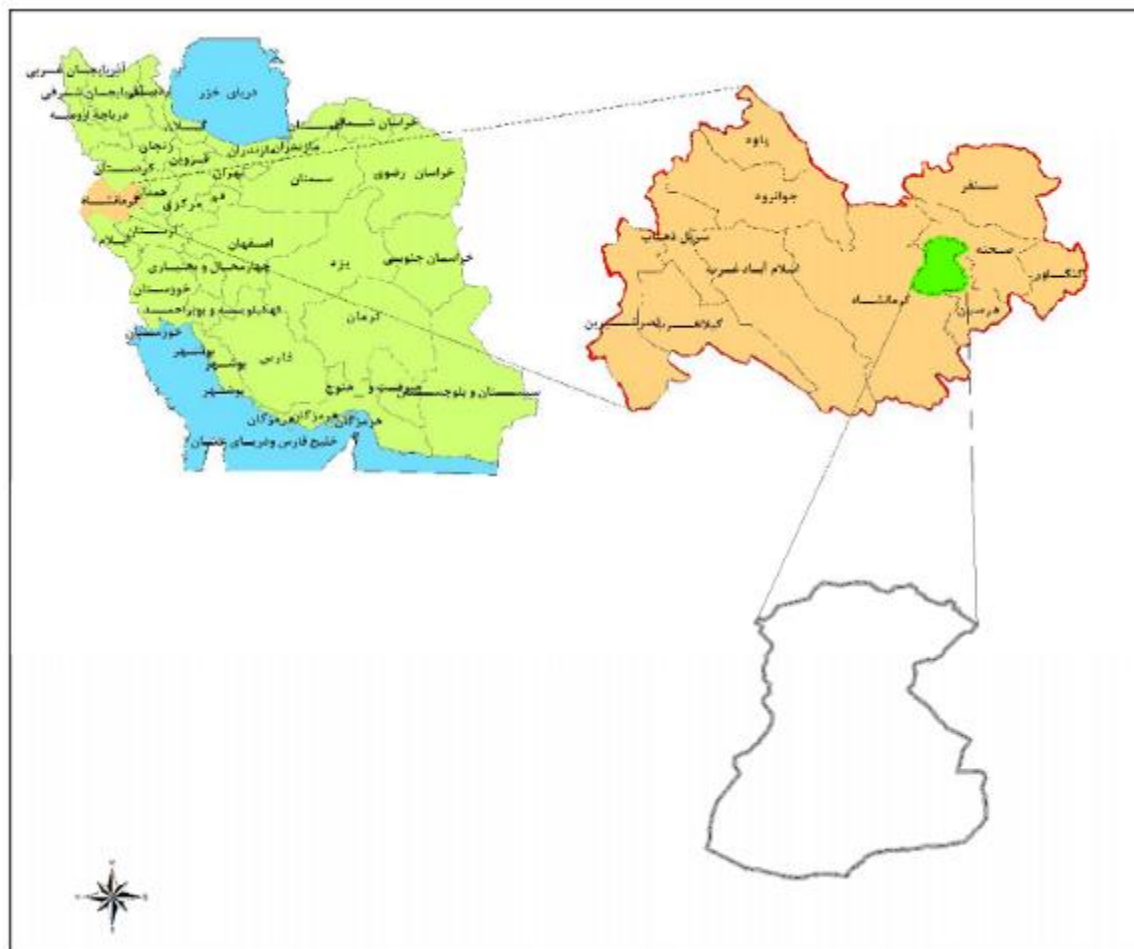
Government ☐Non-Governmental ☐Public non-governmental ☐

2- Project's location:

2-1- Kermanshah Province:

Kermanshah Province, with an area of 25,045.4 square kilometers and its capital in the city of Kermanshah, is located in the mid-western region of Iran. It lies between 33°41' to 35°17' northern latitude from the equator and 45°24' to 48°06' eastern longitude from the Greenwich Meridian. The province borders Kurdistan Province to the north, Lorestan and Ilam Provinces to the south, Hamadan Province to the east, and shares a 371-kilometer border with Iraq to the west. Its average elevation above sea level is approximately 1,200 meters. Administratively, Kermanshah Province is divided into 14 counties, 34 districts, 35 cities, and 87 rural districts. Geographically, the province is situated along the north-south axis of the Zagros mountain range, specifically on its western slope. (Kermanshah Province Management and Planning Organization, Kermanshah Province Statistical Yearbook, 2022).

Image1 : Map of political divisions of the spatial territory of the plan



Source 1: Kermanshah Province Land Use Planning Document (2018)

Rainfall and Climate the average rainfall in different areas of Kermanshah Province varies between 300 and 800 millimeters. Overall, the province's average annual rainfall is approximately 400 to 500 millimeters. Kermanshah Province features four distinct climatic

zones: mild winters and hot, dry summers; cold winters and dry summers; semi-arid cool steppe; and semi-arid warm steppe climates. The province is generally divided into two main regions: warm and cold climates.

Population and Demographics According to the latest General Census of Population and Housing conducted in November 2016, the population of Kermanshah Province was 1,952,434, comprising 50.6% men and 49.4% women. With an average annual population growth rate of 0.07% (Kermanshah Province Management and Planning Organization, Kermanshah Province Statistical Yearbook, 2022), the population is projected to reach 1,959,277 in 2021, 1,966,144 in 2026, and 1,973,035 in 2031, assuming a constant growth rate.

Strategic Location Kermanshah Province is located along the main transportation routes connecting eastern to western and northwestern to southwestern Iran. It serves as a key transit hub for goods and services to Iraq, offering the shortest route to Baghdad, Iraq's capital. Thanks to its strategic border position, Kermanshah Province, especially the city of Kermanshah, attracts millions of Iranian and Iraqi pilgrims traveling to religious destinations such as Karbala, Mashhad, and Qom. Its rich history, culture, arts, and natural attractions present significant potential for investment.

Special Economic and Free Trade Zones Special zones are established to stimulate regional economic activity, facilitate international trade, and promote production, processing, and export. These zones encourage domestic and foreign investment, re-export, and goods transfer. With its strategic location neighboring Iraq, Kermanshah Province hosts two special economic and free trade zones in Eslamabad-e Gharb and Qasr-e Shirin counties:

Zagros Special Economic Zone: Located near Eslamabad-e Gharb, along the Karbala highway and railway junction, and at the crossroads of Parvizkhan, Mehran, and Khuzestan roads. It benefits from abundant water and mineral resources, making it suitable for investments in industries such as metal, non-metal, chemical, agro-processing, packaging, and warehousing. Investors in this zone face minimal import and export formalities.

Qasr-e Shirin Free Trade Zone: This border county, with a population of over 27,000, shares a 186-kilometer border with Iraq, including two official border crossings: Parvizkhan and Khosravi. Economic exchanges, trade, and exports to Iraq's Kurdistan Region and central government occur through these borders. Khosravi border, located 20 kilometers from Qasr-e Shirin, hosts the Middle East's largest international land terminal, while Parvizkhan border, established in 2007, facilitates significant trade with Iraqi Kurdish regions and cities like Sulaymaniyah, Mosul, Khanqin, and Kirkuk¹.

Industrial Infrastructure Kermanshah Province hosts 24 industrial parks covering over 2,000 hectares, most of which are located along main roads and railways. Investors in these parks benefit from simplified licensing processes, affordable land prices with flexible

¹ - Free Trade Zones and Special Economic Zones News Agency – News Code: 61751- <https://B2n.ir/s96256>

payment options, and in some cases, free land allocation. Industrial parks are exempt from municipal regulations and are equipped with comprehensive infrastructure and facilities, including roads, water, electricity, gas, industrial wastewater systems, telecommunications, internet, fiber optics, insurance offices, banks, medical services, and technological services^۱.

By the end of 2023, Kermanshah Province had 3,875 registered industrial units with an investment of 923,199 billion IRR, employing 4,246 individuals. In the mining sector, there are 229 operational licenses with 699 million tons of proven reserves, 7,601 billion IRR in investments, and 2,313 employees. The value added by the province's industrial, mining, and trade sectors amounted to 5,424 billion IRR in 2021, ranking 21st among provinces. Key products include petrochemicals, steel, automobiles, gray cement, ceramics, vegetable oil, tomato paste, dairy products, and flour.^۲

Tourism and Cultural Heritage Kermanshah Province offers unique natural, cultural, and historical attractions, with 50 designated tourism zones for large-scale projects featuring diverse tourist facilities. The province's climatic diversity, distinctive architecture, and 14 target tourism villages create exceptional opportunities for traditional investments. With over 4,000 identified historical sites, 2,200 are nationally registered, and one (Bisotun) is a UNESCO World Heritage site. Sixty handicraft fields actively operate in the province.

Between 2011 and 2023, the number of accommodation facilities in the province increased from 46 to 117, driven mainly by eco-tourism accommodations and tourism complexes, reflecting a growing public interest in various forms of tourism within the province (Kermanshah Province Management and Planning Organization, Kermanshah Province Statistical Yearbook, 2022).

From 2006 to 2023, historical monuments and museums in Kermanshah Province recorded 365,579 and 564,866 visitors, respectively. Despite the COVID-19 pandemic in 2019-2021, domestic and foreign visitors to the province's historical and cultural sites increased by 55%. This growth positions Kermanshah as a prominent tourism hub (Kermanshah Province Management and Planning Organization, Kermanshah Province Statistical Yearbook, 2022).

Investment Potential Kermanshah Province, with its strategic export position, skilled and affordable labor, well-equipped industrial parks, abundant water and energy resources, and numerous incentives, offers significant opportunities for investment.

^۱ - Website of the Kermanshah Province Investment Services Center - <https://B2n.ir/p29700>

^۲ - Website of the Industry, Mine, and Trade Organization of Kermanshah Province – Provincial Capabilities - <https://ksh.mimt.gov.ir/s/mfacbcF>

2-2- Kermanshah City

Kermanshah city covers an area of 5658.35 square kilometers, which is equivalent to 22.6% of the area of Kermanshah province. This city is located in the central region of the province and is located in the middle of the western side of the country between the geographical latitudes of 24 degrees and 46 minutes to 31 degrees and 47 minutes north of the equator and 47 degrees and 33 minutes to 48 degrees and 34 minutes east of the Greenwich meridian. It is bordered by Ravansar city and Kurdistan province to the north, Lorestan province to the south, Sahneh and Harsin cities to the east, and Islamabad Gharb and Dalahu cities to the west. This city has 4 city centers, 5 districts, 13 rural districts, and 753 inhabited villages (Razi University, 2018); and its average altitude above sea level is about 1360 meters (Kermanshah Provincial Management and Planning Organization, 2018).

The average rainfall in different areas of the city fluctuates between 205.6 and 713.1 mm, and in general, the average rainfall in the city can be considered to be about 438.5 mm; Kermanshah city also has a semi-arid and cool steppe climate (Kermanshah Provincial Management and Planning Organization, 1401).

According to the latest general population and housing census in November 2016, the population of Kermanshah city was 1,083,833 people, of which 50.6 percent were men and 49.4 percent were women; Considering the average annual population growth rate of 0.07 (Kermanshah Provincial Management and Planning Organization, 1401), the future population of Kermanshah city is predicted to be 1,087,632 people in 1400, 1,091,444 people in 1405, and 1,095,269 people in 1410 with a constant growth rate.

One of the most important features affecting the formation and development of Kermanshah city is its location in a fertile plain; this plain has a centrality for the surrounding fertile plains such as Mahi Dasht, Sanjabi, Mian Darband, and Bala Darband, thus creating grounds for the accumulation of the region's surplus produce in this area and creating the basis for the city's growth and development in different periods (Razi University, Land Planning Studies, 2018).

In addition, the Kermanshah Plain is located on the connecting route between the Iranian Plateau and Mesopotamia, which has always given it special communication importance; in general, the favorable and suitable environmental characteristics of the Kermanshah Plain have been effective in the formation and development of the city (ibid.).

Like many Iranian metropolises, the city of Kermanshah is located on rugged mountain slopes. The Kermanshah Plain, with an area of 782 square kilometers, is bounded from the north by the Par-Av Mountains with a maximum height of 2,800 meters and the Taq-Bostan Mountains with a maximum height of 2,461 meters above sea level, and from the south and southeast by the Sefid-Kuh Mountains with a height of 1,800 meters above sea level. It is bounded from the west and northwest by the Khalis Plain and from the east by the Chamchamal region; the average elevation of the Kermanshah Plain above sea level is 1,320 meters (Razi University, Land Planning Studies, 2018).

More than 20 types of tourism industries are prevalent in Kermanshah, each of which can be a motivation for attracting tourists; the raw materials for these products are generally lilac wood, reeds, animal hair and wool, and fabrics and yarn; the most important handicrafts in Kermanshah include: Kalash Urami, local clothing (Chokhe Rankof), containers for transporting and storing food (lati, qolineh, kenoo), jajim, and containers for storing oil and water (commonly known as khige and keneh), and other items (Poraskander & Nouri, 1401).

Kermanshah city is known as a special tourism center with four forest areas (recreational), two peaks and mountains, four caves, three mirages and springs, three rivers, ten historical attractions and a gateway to cultural and religious attractions (Razi University, Land Planning Studies, 2018); among the tourist attractions in this city, we can mention the Qanbar Mirage, Hashilan Wetland, Taqbostan, Niloufar Mirage, Khedr Zende Mirage, Khair Elias Mirage, Parav Cave, Kermanshah Traditional Bazaar, Anthropology Museum, Martyrs Museum, Tekye Moawan-ol-Molk, and Taqbostan Park (Poraskander & Nouri, 1401).

2-3- Harsin County

Harsin County, covering an area of 1,081.6 square kilometers, accounts for 4.3% of Kermanshah Province's total area. Located in the southeastern part of the province, it spans between 33°41' to 35°17' N latitude and 45°24' to 48°6' E longitude. It borders Sahneh County to the north and east, Lorestan Province to the south, and Kermanshah County to the west. The county has two cities, two districts, four rural districts, and 130 inhabited villages. Its average elevation is approximately 1,800 meters above sea level. (Statistical Yearbook of Kermanshah Province, 2022).

The average annual rainfall in Harsin County varies between 180.5 mm and 720.4 mm across different areas, with a general county-wide average of approximately 389.2 mm. The region is characterized by a semi-arid and warm steppe climate. (Statistical Yearbook of Kermanshah Province, 2022).

Based on the most recent census conducted in November 2016, the population of Harsin County was 78,350 people, with 50.47% male and 49.6% female. With an average annual growth rate of 0.07%, the population is projected to reach 81,131 by 2021, 82,234 by 2026, and 86,992 by 2031. (Statistical Yearbook of Kermanshah Province, 2022).

Harsin County consists of two districts: Central (centered in Harsin city) and Bisotun (centered in Bisotun city). It includes four rural districts: Houmeh, Cheshmeh Kabood, Chamchamal, and Shirz. Strategically located on major east-to-west (Hamadan–Kermanshah) and northwest-to-southwest (Sanandaj–Harsin–Khorramabad) transit routes, Harsin is a key hub for goods and tourism. (Razi University, Regional Planning Studies, 2018).

Harsin County is recognized as a key industrial and mining hub. It features a 100-hectare industrial park housing over 50 active units and 759 production facilities (General Department of Standards and Industrial Research of Kermanshah Province[†]). Prominent

[†] - National Standards Organization website - <https://B2n.ir/fl7903>

enterprises include Pegah Bisotun Meat Products, Bisotun Dairy and Pasteurized Milk, Bahram Gharb, Bisotun Agricultural and Industrial Complex, Bisotun Sugar Factory, Garehban Agricultural and Industrial Company, and Kermanshah Petrochemical. This industrial presence reflects the county's strategic role in the region's economic landscape, as corroborated by local observations and expert interviews. (Field observations and interviews with experts and local communities by the author). The mines of Kermanshah province are categorized into five mineral zones, with Harsin County hosting significant reserves of stone, manganese, and limestone. As one of the province's major mining hubs, Harsin accounts for over one-third of its total mines. The county features two main stone mines, one for decorative and marble stones and another for manganese. Additionally, Harsin includes a conical hill mine and a sand mine, showcasing its rich and diverse mineral resources.[♢]

The people of Harsin are primarily engaged in agriculture and animal husbandry. Major crops include wheat, barley, legumes, sugar beets, vegetables, apples, grapes, and peaches, with some also being key exports, like cotton and chickpeas. Agriculture is both irrigated and rainfed, supported by springs, wells, and kariz systems. The soil is fertile, composed of sandy, clay, and black loam types. Dairy products are significant exports, while Harsin's handwoven rugs and kilims are internationally renowned for their quality and artistry[♣].

Harsin County is renowned nationally and internationally for its historical relics in the Bisotun heights. Notable sites include Ganji Tappeh (Chia Khazineh), the Ishaqvand rock tombs, Shamsabad tomb, the Bisotun inscription, Hercules statue, Harsin Castle, Dezbar Castle, Sarmaj Castle, Farhad Tarash Bisotun, the Stone Pool (Clock Pool), Stone Staircase, Takht-e Shirin, Sasanian Wall, Khosrow Bridge, Sasanian structures, and Bisotun columns. These artifacts highlight the county's rich historical and cultural heritage[♣]. The historical province of Kermanshah, like many other ancient parts of Iran, preserves remnants of the nation's past glory within its mountains and plains. Unlike other regions of Iran, which were intermittently inhabited, Kermanshah has been continuously inhabited throughout various periods of history. Archaeological evidence shows that this region was one of the earliest human habitats and an important center in the central Zagros area. All stages of human development, from the Stone Age to prehistorical civilizations, unfolded here. The Shakar Cave in Bisotun, for example, sheds light on human life in the Paleolithic era in Iran. Around 9,000 years ago, due to rising temperatures, humans abandoned caves and turned to settled life, which led to agriculture, livestock farming, and the establishment of villages. The first villages likely formed in this province, including Ganji-Dareh, Gakieh, and Tappeh Sarab. The prehistoric inhabitants of Ganji-Dareh, near the village of Givsumd in Harsin, were among the first to invent pottery in Iran and engage in industrial activities[♠].

It can be said that Harsin County is a reflection of thousands of years of human history and culture, which has continued to flourish from the Medes to the Sassanids. This historical

[♢] - ISNA News Agency – News Code: 1400061813337 - <https://B2n.ir/u46001>

[♣] - Website of the General Directorate of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province - <https://B2n.ir/t51710>

[♣] - Website of the General Directorate of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province - <https://B2n.ir/t51710>

[♠] - Kermanshah Governorate Website – Investment and Employment Coordination Office - <https://B2n.ir/s73777>

region, with outstanding works such as the relief of Darius the Great, ancient inscriptions and structures, Sassanid bridges and unique stone capitals, not only preserves the legacy of ancient civilizations in its heart, but is also a symbol of art and culture. This region is not only a symbol of ancient civilizations of Iran, but also a place where tourists can have an unparalleled journey into the depths of human history by walking among its historical monuments and beautiful nature. A place where thousands of years of history, art and culture come together in one place, providing an unforgettable experience for visitors from all over the world (field observations and interviews with experts and local communities by the author).

2-4- Bisotun City:

Bisotun City has an area of 1081.6 square kilometers, equivalent to 4.3 percent of the area of Kermanshah Province. This city is located in the north-southeast region of the province and is bordered by Sahneh County to the north and east, Harsin City and Lorestan Province to the south, and Kermanshah County to the west. It is the gateway to the Bisotun Corridor to Kermanshah. This city has 1 urban center, 1 district, 2 rural districts, and 60 inhabited villages. (Razi University, Land Planning Studies, 2018). Its average altitude above sea level is about 1300 meters (Kermanshah Province Management and Planning Organization, Kermanshah Province Statistical Yearbook, 2018).

The average rainfall in different areas of Bisotun City fluctuates between 236.1 and 1022 millimeters, and in general, the average rainfall in the city can be considered to be about 500 millimeters; Harsin County also has a semi-arid and hot steppe climate (ibid.).

The Bisotun region is a mountainous and highland area with geographical coordinates of 46 degrees 53 minutes to 47 degrees 27 minutes east longitude and 34 degrees 20 minutes to 34 degrees 4 minutes from the Greenwich meridian and has an area of about 54,663 hectares; this area was declared a no-hunting area by the Supreme Council for Hunting and Fishing Supervision in 1967, and in 1975, with the approval of the Supreme Council for Environment, about 45,000 hectares of its western part were declared as the Bisotun Wildlife Sanctuary (Vermanjeh) and 50,000 hectares of its eastern part were declared the Bisotun Protected Area. It should be noted that the implementation area of the project is located in the Bisotun Protected Area and is located on the southern side of the historical area at a distance of less than 500 meters (Adibpour & Khoshraftar, 2010).

The Bisotun Protected Area, due to its mountainous location, has pristine and untouched nature; this area has beautiful landscapes, wooded habitats, views and amazing natural phenomena such as the peak, the Parav Cave, and the high rocky walls of Bisotun; it should be noted that the wall of this mountain is one of the seven prestigious walls in the world for rock climbing (ibid.).

Numerous springs and mirages, valleys and slopes covered with beautiful wild and rare plants, and a suitable habitat for animals such as the Armenian pazan, goat, ram and ewe,

have created a set of beautiful natural landscapes and effects in the area that attract different groups of people to spend their leisure time, mountaineering and caving (ibid.).

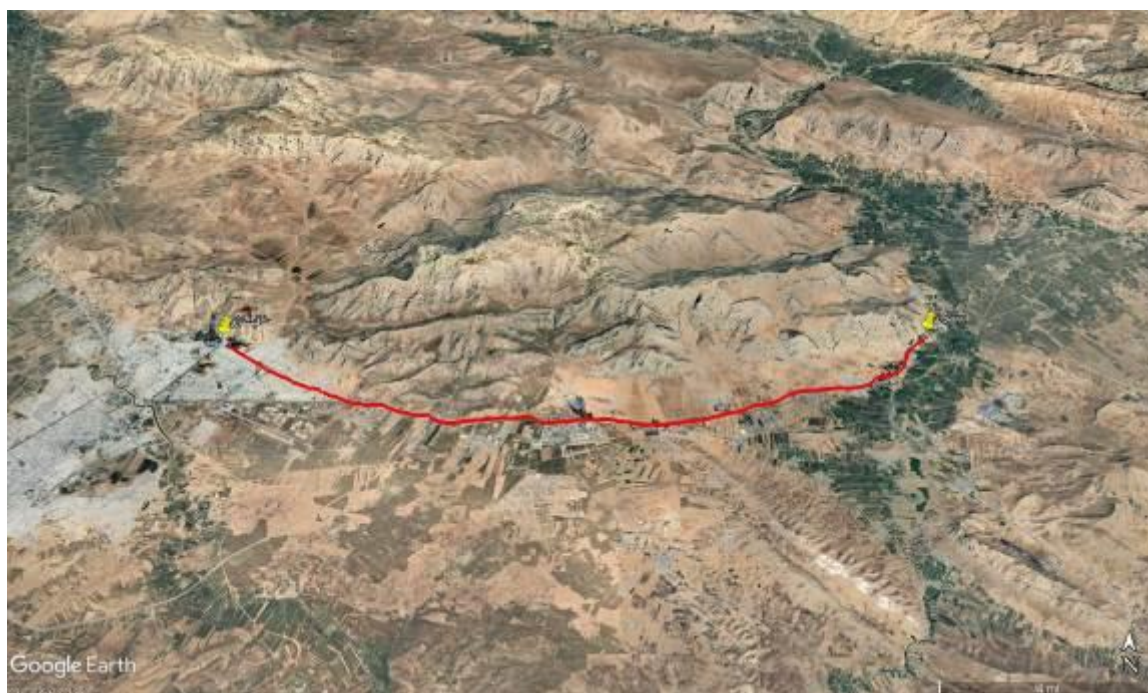
The Bisotun area is located 30 kilometers east of Kermanshah and on the main road from Kermanshah to Hamedan. This route is connected to other parts of the country via the country's main highways and provides convenient access for travelers.

2-5- Project Location (Bisotun-Taqbostan Axis)

The Bisotun-Kermanshah axis, from the city of Bisotun to the historical area of Taqbostan in the city of Kermanshah, is about 33 kilometers long and is one of the most important transit routes in western Iran. This route starts from Bisotun and ends in the city of Kermanshah and benefits from a standard asphalt road with multiple lanes. This axis is not only important in the field of transit and transfer of goods and services between neighboring provinces, but also plays an important role in tourism due to its proximity to the ancient monuments of Bisotun and the tourist attractions of Kermanshah. The facilities and infrastructure of this route include gas stations, rest areas and welfare services, and roadside assistance services, and the approximate time along the route varies between 30 minutes and 45 hours, depending on traffic conditions and the permitted speed (researcher's findings from observations and expert interviews).

In terms of administrative and political divisions, the axis is located within the boundaries of Kermanshah and Harsin counties (Mohandesan Mashoor Saman, 2013). Before addressing the limited status of the design, it is important to mention that, in principle, the boundaries that encompass the Bistun-Taqbostan axis, due to its location within the urban area and the inner city of Kermanshah and even the Kermanshah district, are heavily influenced by the functions of this metropolis, and its economic, social, and cultural consequences, especially in terms of land price and value, ownership issues, and the number of employees, etc., are affected by this city boundary (ibid).

Image2 : Aerial image of the Bisotun-Taqbostan axis



Source 2: Taken from a Google Map slice by Mohaqeq

It is worth noting that before explaining the status of the project and its location, it is necessary to state that Kermanshah province has a special position in terms of transportation, as the main and historical communication route from East to West Asia runs from this city towards the Khosravi border, Iraq. The connection from the northwest to the southwest of the country from the Sanandaj axis to Kermanshah and Khuzestan has existed for a long time and has recently been developing. The communication axes that play the greatest role in development can be examined in several groups; also, one of the main communication lines in the entire Kermanshah region is on this axis, which in addition to connecting with Iraq, Syria, Jordan and Egypt, connects the province with Tehran and other points in eastern Iran via Hamedan. The important point of this communication axis is the existence and establishment of most points on it. The cities of Kangavar, Sahneh-e-Bisotun in Kermanshah are among the most important points located along this axis, each of which has a special place in the urban transportation system. In addition to the urban points in the east of the province, the cities of Mahidasht, Islamabad-e-Kardan, Sarpol-e-Zahab, Qasr-e-Shirin, and Khosravi can be mentioned at regular intervals of 30 to 35 kilometers, which are located on this axis. Another point is that the route of the Silk Road exactly coincides with this axis (ibid).

The northwest, west and south links of Kermanshah province, which are mainly external connections, are with Turkey and Azerbaijan in the north, and the Persian Gulf in the south of this area. In addition to this connection with the provinces of Zanjan, Kurdistan, East and West Azerbaijan in the northwest, and connection with Khorramabad, Arak, Khuzestan and the southern port of this is possible from the south and southwest of the province (ibid).

Based on these explanations, it can be clearly stated that the Bisotun-Taqbostan axis coincides with the center of east-west connections. So that Kermanshah province has a special situation in terms of transportation and communications. The main historical connection between East and West Asia runs from Kermanshah towards the border of Khosrow and Iraq and Baghdad and is still in operation. This road passes from internal communications of the province to regional, national and international communications. Northwest to southwest communications of the country from the Sanandaj axis to Kermanshah and Khuzestan have also existed since ancient times (ibid).

The Bistun-Taqbostan axis is defined in the functional and activity system as an axis with industrial, agricultural, military activities and the establishment of small and diverse and numerous activity units of villages as the center of the district and satellite villages of the city of Kermanshah and Bistun. Each of these items contains characteristics and features that will undoubtedly be among the factors of production of the region and axis in question. Similarly, all of these activities can be named as factors of production in the classification of the three economic sectors as follows (Mohandesan Mashur Saman, 2013).

Status of Natural Attractions:

Natural attractions as a driver of tourism development include access to caves, shelters, peaks, hiking trails, rock climbing, and water springs in the heart of the mountains. The following information and images related to the natural attractions of the Bisotun-Taqbostan axis are provided.

-Bisotun region:

The Bisotun region has pristine and untouched nature due to its mountainous nature; this region has beautiful landscapes, wooded habitats, landscapes and amazing natural phenomena such as the Parav peak and cave, the high rocky walls of Bisotun, which has a special place in terms of sports; because the wall of this mountain is one of the seven prestigious walls in the world for rock climbing. Numerous springs and mirages, valleys and slopes covered with beautiful rare wild plants, and a suitable habitat for animals such as pazan, goat, ram and Armenian ewe have created a set of landscapes and beautiful natural phenomena in the region; which is the residence of various groups of people to spend their leisure time, mountaineering and caving.

-Parav Mountain

These heights, with an area of about 1020 square kilometers, are located in the northwest of Kermanshah city and are along the Alvand heights and its branches; which start from the east of Darchiman village and the Kermanshah-Sanandaj axis and extend southeast to the village of Sangharabad and Bisotun; The Bisotun Wall, located on Bisotun Mountain, is among the most technical rock climbing walls in the world, with a height of 1200 meters and a width of more than 5000 meters, and is known as the Everest of the world's rocks (Purasekander & Noori, 1401).

-Parav Cave

Parav Cave is located at an altitude of 3050 meters on Mount Parav with an altitude of 3357 meters in the southern square of Qobeh Parav in the Bisotun Protected Area; and with a length of 1454 meters and a depth of 752.5 meters, it is one of the most famous and highest caves in the world(Adibpour & Khoshraftar, 2010).

- Bisotun Cave:

This cave was investigated in 1948 by Carltonas Coven, and according to the artifacts found from Neanderthal man, this cave has been identified as belonging to the oldest periods (prehistoric). The cave is located above the head of Hercules, next to the Bisotun-Kermanshah road(Adibpour & Khoshraftar, 2010).

Status of Historical and Cultural Attractions:

In the historical and cultural arena, the Bisotun-Taqbostan axis has a special place and narrates the continuity of settlement and habitation in this area; some of these works are rightfully among the best and most valuable works and historical documents of their era and represent a historical event or incident, among which we can mention the relief of Darius, the relief of Hercules, the Parthian reliefs and the reliefs of Taqbostan (Sarvazad, Oladi Ghadikalai, & Hosseini Nasr, 2013).

Some of these other works show the high level of technology and engineering knowledge of their builders, including the Khosravi Bridge and the Bisotun Bridge; some of the works are also among the rarest works of their time, and by studying and examining them, some of the ambiguities related to that period can be clarified, including the Paleolithic caves. The following is information related to the status of historical and cultural tourist attractions, as well as an introduction to some of the driving attractions.

- Bisotun Inscription

The Bisotun Inscription is one of the most important and famous historical documents of the Achaemenid period, which describes the victory of Darius the Great over the Magi and the enslaving of the rebels. Since the Bisotun Inscription is written in 3 similar (homonymous) versions in Elamite, Akkadian and Old Persian, and in cuneiform script, it has been one of the most important factors in deciphering cuneiform and Old Persian(Sarvazad, Oladi Ghadikalai, & Hosseini Nasr, 2013).

Image4 : Bisotun Inscription



Source 4: Website of the General Department of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province

- Statue of Hercules

The year of construction of the statue, as mentioned in its inscription, is 153 BC. This date corresponds to the middle of the reign of Mehrdad I of Parthia (Ishk IX 136–174 BC). The name of the builder of this statue is “Amen Kal” and is probably a local commander. The construction of this statue is at the same time as the conquest of Media by the Parthians (Kolejoubi & Mobarak, 2016).

- Relief of Mehrdad II of Parthia

In this sculpture, Mehrdad II of Parthia (87/88-123/124 BC) is standing, and five Parthian nobles are seen in front of him. These nobles are standing and raising an offering with their right hands in front of their faces and showing it to Mehrdad. Mehrdad II himself is raising his right hand in response (Kolejoubi & Mobarak, 2016).

Image5 : Relief of Mehrdad II of Parthia



Source 5: Website of the General Department of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province

- Farhad Tarash

A huge carved wall approximately 45 meters high and 200 meters wide, dating back to the Sassanid period, was supposed to be a palace at that time, but was left unfinished with the death of the king. In the book *Khosrow and Shirin* by Nezami, there is talk of a man named Farhad who falls in love with a woman named Shirin, according to which the legend of Khosrow Parviz orders Farhad to cut around the Bisotun mountain until he reaches water, and if he succeeds, he can marry Shirin. After years and the removal of half of the mountain, water is found, and in the meantime Khosrow informs Farhad that Shirin has died. Farhad jumps out of his seat and throws the axe up, and dies on the spot as a result of the axe blow, while Shirin did not die.

- Taq-e Bostan

The coronation ceremonies of Ardashir II and Shapur III were held here. The large arch of Taq-e Bostan has attracted the attention of oriental historians and scholars due to its abundance of delicate carvings and carvings. The coronation ceremony of Khosrow II (Parviz) was held here. There is also a statue of Khosrow Parviz in this place, which was seen in the fourth century AH (Amiri & Nasrollahzadeh, 2010).

Image6 : Image of Taq Bostan



Source 6: Website of the General Department of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province

- **Dawlat Shah Mosque**

The Dawlat Shah Mosque or Haj Abu Turab Al-Agha Mosque is a mosque in Kermanshah, located on Chaharbagh Street in the city. This mosque is a work of the Qajar period and was built by Mohammad Ali Mirza Dawlat Shah, the ruler of Kermanshah and the governor of the Iraqi border, between 1806 and 1821 (Bazm Avard & Kiamehr, 2015).

- **Haj Shahbaz Khan Kalhor Mosque**

This mosque was built in 1819 AD (1235 AH) by order of Haj Shahbaz Khan Kalhor and his six brothers, who were the founders of the Hajizadegan clan. The mosque was located outside Kermanshah at that time. For many years, this building was a place for religious studies and religious propaganda, and today it is still used as a religious school (Consulting Engineers for Landscape Planning (Saman), 2017).

- **The Moun-al-Molk's Bench**

It is one of the works that has survived from the Qajar period in Kermanshah. This historical monument is located in the old part of Kermanshah. This work was registered on December 1, 1975 with registration number 945 as one of the national works of Iran (Consulting Engineers for Landscape Planning (Saman), 2017).

Image7 : Image The Moun-al-Molk's Bench



Source 7: Website of the General Department of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province

- **Biglar Beigi Tekiye**

This Tekiye, built during the Qajar period by Abdullah Khan, nicknamed Biglar Beigi, is unique among Kermanshah Tekiyes in terms of mirror work. On the western side of the courtyard, a large mirrored hall has been built, known as the Hussainiyyah. This hall is adorned with exquisite decorations and numerous inscriptions dating back to the reign of Mozaffar al-Din Shah, and on the other two sides, the spacious room of the Biglar Beigi guesthouse is located (Consulting Engineers for Landscape Planning (Saman), 2017).

Status of Recreational Attractions:

One of the main sources of tourism and leisure is natural elements and phenomena. The set of activities that culminate in the topic of ecotourism or environmental and nature tourism includes recreation and entertainment along with the topic of education and learning; by crossing the Beeston-Taqbostan axis and the existence of natural phenomena established in this axis, the emergence of these elements will undoubtedly lead to the creation of natural tourism spaces and resources. The following are the natural potentials that stimulate tourism in the project implementation area:

- Bisotun Forest Park

Bisotun Forest Park is located near the Bisotun Historical Complex and in the heart of the pristine nature of Kermanshah Province. Due to its special geographical location, this park is known as one of the popular tourist destinations for nature and history lovers (Consulting Engineers for Landscape Planning (Saman), 2017).

- Chalabeh

Chalabeh is a tourist attraction located halfway between the Bisotun complex and Kermanshah city, near a village of the same name. This beautiful tourist area, apart from its mountainous climate and lush green landscape, is one of the entrances to the Parav Mountain, which attracts many climbers, mountaineers, and cavers to its slopes every year (Consulting Engineers for Landscape Planning (Saman), 2017).

- Taqbostan Boulevard

A street in Kermanshah city and the longest forest boulevard in Iran, it starts from Taqbostan Square in the north of the city and extends to Lab Ab Bridge. The construction of this street was carried out between 1969 and 1972. Taqbostan Boulevard is the main transportation route in the northwestern part of Kermanshah city and is one of the busiest streets and main transportation routes in Kermanshah city. The length of this boulevard is 3,600 meters (Consulting Engineers for Landscape Planning (Saman), 2017).

- Mountain Park

Located in the north of Kermanshah, Mountain Park is one of the largest and most beautiful tourist parks in Kermanshah and Iran; located near the Taqbostan complex. Mountain Park is known as a climbing point for climbers due to its access to the peaks of Taqvosan Mountain in the northeast of Kermanshah. There are two main climbing routes in this mountain that start from Mountain Park: 1) Surerei (Sorkheri or Sinesur) route, to the Gachal Plain, leading to Farrokshad Peak 2) Tafeh-Kuchkineh route to Dovashkoft, leading to Doshak (Dukal) Peak (Consulting Engineers for Landscape Planning (Saman), 2017).

Image8 : Mountain Park



Source 8: Website of the General Department of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province

As a result: The land use in the axis and the existence of agricultural species, pastures, the presence of highlands including the mountains of Bistoun, Taqbostan, Mian, Sartakht, Barfchal, Parva, Korsiah and Golsar Dasht Bistoun, the Bistoun protected area in the north of the axis, the Tereso and Gamasyab rivers, are among the prominent features of tourist-attractive environments. The following is a map of the current spatial structure:

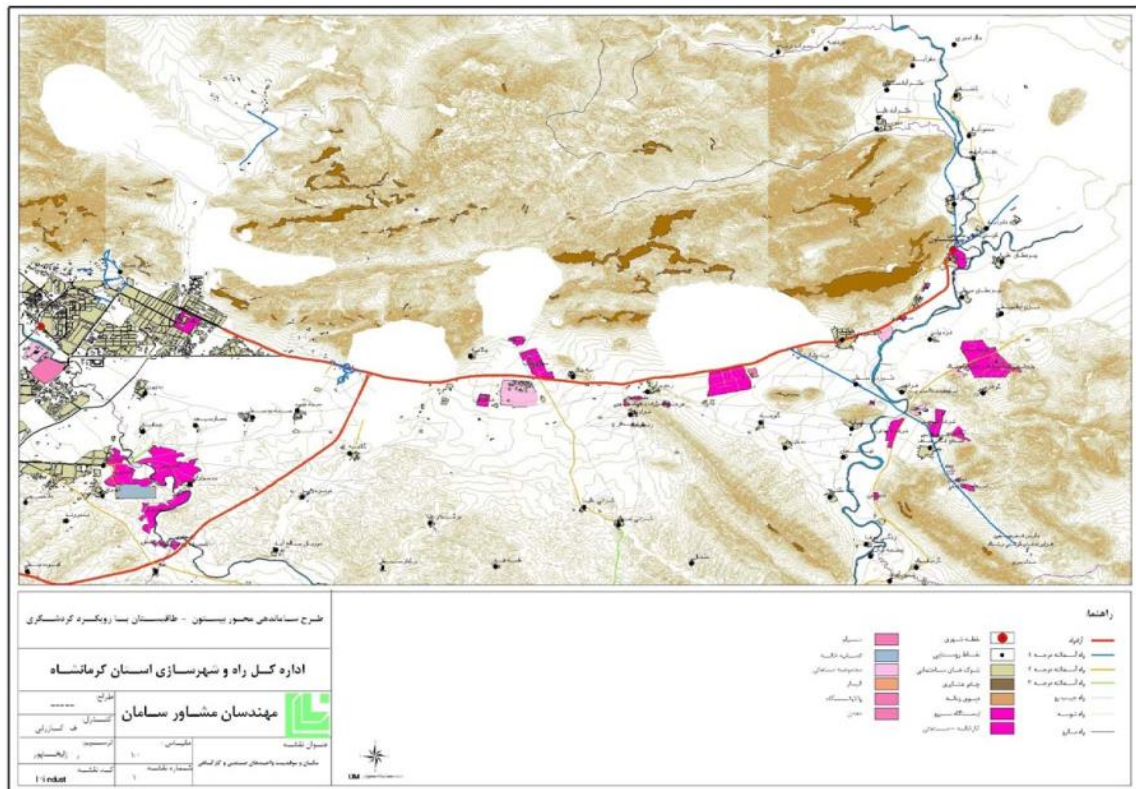
Status of Landscape and Scenery:

From the starting point of the axis (Bisotun), which passes through urban and rural areas with residential, commercial, service uses, etc., large pieces of agricultural and garden lands and then lands related to the armed forces, the Revolutionary Guard, the army and the police force are located on the north and south sides of the axis. In addition, on the south side of the axis, there are active industrial units and workshops, urban equipment and facilities, agricultural lands and also the area of Kermanshah International Airport, residential and service uses up to Pol-e-Velayat and then the main Taqbostan Boulevard, which includes mixed uses including service, commercial, residential, educational, religious, cultural, health-treatment (Mohandesan Mashoor Saman, 2013).

Another street leading to the axis is Old Tehran Road Street, which connects diagonally from the intersection located on the Karbala axis to the Taqbostan entertainment and tourism complex. In this network, whose edges have been converted into service-commercial uses, it mainly has a dual structure of residential, commercial, and service. In addition, the edges of the axis have not yet been formed, and the existence of fragmentation and empty plots in the

texture, especially the urban edge, is very evident. The image below shows the use of industrial and workshop lands and complexes in the area in question:

Image9 : Spatial map of the establishment of industrial and workshop complexes in the target axis



Source 9: Comprehensive tourism plan for the Bisotun-Taqbostan axis, Saman Consulting Engineers (2013)

According to the studies conducted and field observations, the landscape and scenery of the project's implementation area can be seen on two levels: natural and man-made; the natural aesthetic values present in the area include the natural landscapes of mountains, vegetation, and rivers that have enriched the environment. It also includes man-made aesthetic values, including green spaces and parks, which are mainly visible within the urban area.

Climatic Conditions (Weather):

Regarding the climatic factors of Kermanshah city, it has a temperate mountainous climate (Kermanshah Provincial Management and Planning Organization, 1401); and by examining the climatic factors from the information of the meteorological station of this area, which is located at the same latitude, the following table was obtained. In the area of the axis, which undoubtedly should have been based on the statistics of the Kermanshah station, the temperature had a different structure during different months and according to the month. Table No. Statistics of the average temperature of Kermanshah city in the year 1401 is given.

Table 1: Climatic Conditions of the Project Area

Months	Temperature (Celsius)			Monthly Precipitation (mm)	Relative Humidity (%)	Number of Frost Days	Number of Dusty Days	Maximum Wind Speed (m/s)
	Highest Maximum	Average	Lowest Minimum					
Farvardin (March-April)	23	14.6	5.6	10.4	33.2	4	12	20
Ordibehesht (April-May)	25.2	17.5	9.7	81.5	41.9	0	20	12
Khordad (May-June)	34.9	25.9	14.3	0	18.4	0	12	14
Tir (June-July)	38.8	29.9	18.8	0	14.4	0	8	14
Mordad (July-August)	40.1	31.1	19.7	0	12	0	8	10
Shahrivar (August-September)	36	26.9	16.1	0	10.7	0	0	15
Mehr (September-October)	31.4	20.7	10.1	0.1	15.2	0	3	11
Aban (October-November)	20.4	13	5.6	20.6	40.3	4	0	11
Azar (November-December)	14.5	8	1.5	9.8	58.4	11	0	12
Dey (December-January)	7.6	2.6	-1.1	80.6	66.6	19	0	9
Bahman (January-February)	7.9	2	-2.8	60.7	60.2	22	0	10
Esfand	18.3	10.8	3	58.1	49.6	8	0	20

Source 10: Kermanshah Province Statistical Yearbook (1401)

According to Table 1, it can be concluded that in the implementation area of the project, August has the highest maximum of 40.1 and the lowest minimum of -2.8 degrees Celsius in February. Also, the maximum wind speed in March and April was 20 meters per second and the lowest wind speed in January was 9 meters per second; In general, according to the table above, it can be concluded that the studied area has a temperate mountainous climate in which the temperature difference between the coldest and warmest months of the year is relatively large; the average annual temperature is 2 degrees above zero, which is evidence of the relative moderation of the climate in this area.

Cultural Customs and Traditions:

Information on rituals, traditional ceremonies, and local games has been collected through secondary sources, field observations, and interviews with local residents. These are detailed in the table below:

Table 2: Customs and Traditions in the Project Area

No.	Rituals and Traditions	Local Games
1	Special Religious Ceremonies: Unique to the local people.	Tarka Play: Young men form two teams and simulate combat with wooden sticks, accompanied by music and dancing.
2	Kasemsa: Literally means “neighbor’s bowl of share,” where each family shares a portion of their meal with neighbors and receives their neighbors’ meals in return.	Seven Stones Game: A traditional game popular among children and teenagers.
3	Local Music: Includes stringed instruments, traditional drums, and other authentic regional sounds.	Kurdish Sword Dance: A combination of play and dance that showcases skill and coordination.
4	Rock Climbing Festival: Held in the last days of October and the first days of November, lasting for five to ten days.	
5	Traditional Wedding Ceremonies: Accompanied by local music, including the playing of instruments like the daf and tanbur, along with traditional Kurdish dances.	

Source11 : Field observations and interviews with local residents by the researcher

Another tourist attraction is the lifestyle of the nomads in the project area; based on the studies conducted in the Bistoun-Taqbostan axis, it has been determined that there are three tribes and tribes, and that a significant percentage (5.5%) of the province’s population is devoted to nomads or non-residential populations. The most important point to note along the Bistoun-Taqbostan axis is the location of the nomads’ and nomads’ traffic routes from west to east. As far as the north of the axis is the traffic route or the Jamhur tribe, and the south side of the axis is the Turkashvand, Zanganeh, and Zuleh tribes (Saman Consulting Engineers, 2013).

According to the information obtained from the table above, the status of local customs and traditions in the field of local ceremonies, rituals and games can be enriched and considered as a strength in tourism development. It should also be noted that the potential of local customs and traditions can be used to increase the willingness and satisfaction of tourists to attend and introduce the tourist area. These relationships will be the basis for organizing and defining tourist attraction events and festivals, which, if organized accurately and held consistently and sustainably, can be successful in attracting both domestic and foreign tourists and have a secondary impact on the culture and economic and social development of the region.

Status of Local Handicrafts in the Proposed Project Area

Information regarding handicrafts and souvenirs has been collected from secondary sources, field observations, and interviews with local residents. The details are presented in the table below:

Table 3: Status of Handicrafts in the Project Area

No.	Item	Description
1	Plus	a traditional, thick mat woven from local animal wool, mainly for use in nomadic tents
2	Giveh	handmade shoe known as Kermanshahi summer shoes, made with natural yarn and leather
3	Siahchader	a type of nomadic tent woven from goat hair and animal wool
4	Kilim and Jajim	colorful, hand-woven rugs with geometric designs, made from natural yarns and used for decoration or consumption
5	Kali and Rug	hand-woven rugs with original designs and local symbols, often made with high-quality wool and natural dyes

Source12 : Field observations and interviews with local residents by the researcher.

According to the information obtained from the table above, the status of the project's implementation area can be considered as rich in local handicrafts and as an opportunity for sustainable tourism development, local job development, increased participation of the locals of the project's implementation area in the project, and also as a potential for attracting tourists. This means that considering the national and even global reputation of the carpet areas, relevant and national events and festivals in this area can easily be defined on an annual basis and launched at the proposed project site. These events and festivals can easily act as keys to the project's success.

Status of Local and Traditional Foods in the Proposed Project Area:

Information regarding local foods and sweets has been collected from secondary sources, field observations, and interviews with local residents. The details are presented in the table below:

Table 4: Status of Local and Traditional Foods in the Project Area

Row	Dish Name	Description
1	Khoresht-e Khelal	A traditional and delicious Kermanshahi stew made with slivered almonds, meat, and saffron.
2	Khoresht-e Kangar	A stew prepared with fresh kangar (wild artichoke), meat, and local spices.
3	Ash-e Tarkhineh	A soup made with dried yogurt, legumes, and vegetables, ideal for cold winter days.
4	Kofteh Berenji	A traditional dish of minced meat, rice, and local spices, served with tomato sauce.
5	Dolmeh Mo	Grape leaves stuffed with a mixture of rice, meat, and aromatic herbs.
6	Dandeh Kebab	A popular traditional Kermanshahi dish of lamb ribs marinated with local spices and grilled over fire.
7	Ash-e Doogh	A yogurt-based soup with aromatic herbs and chickpeas, especially popular in cold regions.
8	Ash-e Abbasali	A traditional soup made with legumes, meat, and local spices.
9	Kuku-e Paghaze	A fragrant omelet made with local herbs called "Paghaze," popular in spring.
10	Ash-e Kashk va Bademjan	A combination of whey, eggplant, and spices.

11	Valak Polo	A local rice dish made with wild mountain herb "Valak" and rice, typically cooked in spring.
12	Baji Sweet	A fried sweet made with flour and oil, topped with sugar or powdered sugar after frying.
13	Date Bread	A local pastry with a flaky crust and a date filling.
14	Rice Bread	A traditional Kermanshahi sweet made with rice flour and saffron.
15	Kak	A crisp, layered pastry flavored with cinnamon.
16	Honey	Natural honey produced in Kermanshah's mountainous areas, known for its unique taste and benefits.
17	Kermanshahi Animal Fat	High-quality fat made from sheep or cow milk, with a unique aroma and flavor, widely used in cooking.

Source 13: Field observations and interviews with local residents by the researcher

Given that Kermanshah province is the only metropolis in the western region of the country that was selected as a Creative Food City by the UNESCO-Iran National Commission in 2010, this potential can be used as a stimulus to attract and retain domestic and foreign tourists, and national and international events and festivals held in this city can be held in the historical areas of Bisotun and Taqbostan. Therefore, according to the information obtained from the table above, the status of the project's implementation area can be considered rich in terms of local food and as an opportunity to manage the tourist experience, attract local cooperation in the tourism project, and generate income for the project and the local people.

Socio-Cultural Status:

It includes information related to social and psychological security, quality of labor force, general acceptance of residents from the project's implementation area; which was collected according to secondary information, the provincial land planning study document and the provincial statistical yearbook (1401) as well as objective observations and is as follows. It should be noted that in cases where it was not possible to extract the situation from upstream documents, the aggregation of elite opinions was used in that component.

The history of the last few decades has shown that one of the factors of lack of development has been the low participation of people in development plans and programs. Social capital can play an effective role by creating areas of trust among groups and organizations. In the economic dimension, social capital plays an effective role in economic transactions; since trust and participation in various groups is an important variable in the field of economics, mutual trust and trust in institutions play an effective role in facilitating affairs and norms in this area. Trust reduces transaction costs, improves economic performance, and reduces the cost of formal control. It will also be effective in increasing economic power and success rates by emphasizing collective activities. Therefore, in order to enrich the scientific content of extracting the current situation in the cultural and social field and determining the current situation of the project's implementation area in the components related to satisfaction and local participation and participation with tourists, the following indicators have been taken from the Kermanshah Province Land Planning Studies Document at the level of the target province and city (Razi University, 2018).

The status of the province and cities in the variable of out-group interaction was obtained as 6.6 for the province (from the range of 3 to 15) and as 6.19 for Kermanshah city, which generally indicates a low level of interaction; the level of this indicator is low for the entire Kermanshah province and Harsin city, and considering the importance of out-group interactions for the creation and expansion of civil society and development based on social capital, it seems undesirable (ibid.).

The average individual trust index for the province was 13.8 (from a range of 4 to 20) and for Kermanshah city was 13.71, which indicates a medium to low level of trust; and this seems worrying. According to the findings, as the social distance between people increases, their trust decreases; in other words, trust is still based on relative and causal relationships and not on the standards of citizenship, civil society, and law (ibid.).

The average public trust index for the province was 9.7 (from a range of 4 to 20) and for Kermanshah city was 9.57, which generally indicates a medium level of trust at the low end; in more detailed dimensions, people's trust in each other is also low (ibid.).

The average social participation index for the province was 14.5 (from a range of 4 to 20) and for Kermanshah city was 13.91, which generally indicates a medium level of participation. About 7.5 percent of the people have no desire for social participation, while 30 percent have a very high level of social participation. The greatest lack of desire is related to participation in building public facilities (ibid.).

Considering the above assumptions and the consensus of elites regarding the state of social security and satisfaction in the implementation area of the plan, the following conclusions can be drawn:

The level of satisfaction with the presence of tourists in the implementation area by local people is high and they welcome this event, and in the field of cooperation in the implementation of the tourism development plan by local communities, cooperation will be moderate to low. Regarding tourists' satisfaction with local communities, according to interviews with elites and activists in the tourism sector, the level of satisfaction and welcome is in a favorable state. Regarding the existence of a highly skilled and cheap labor force, it should be said that high immigration rates, youth unemployment, future aging of the population, and the decline in the rural population can be considered as threats, and increasing literacy rates and low wages can be considered as opportunities in the tourism development plan within the executive area (Razi University, Planning Studies of Kermanshah Province; Demographic Analysis, 2018).

Information status:

This section focuses on the state of information dissemination and marketing regarding the tourism attractions in the proposed project area. It examines the extent to which the tourism potentials of the region are recognized by both domestic and international tourists. Given the limited access to secondary data and higher-level documents related to tourism advertising and information dissemination in the area, alternative data sources have been utilized. Specifically, the tool *Google Trends* was used to extract search volume data for key terms related to the tourism potential of the proposed area. Additionally, to assess the information dissemination more accurately, the keyword with the highest search volume in the area was compared with similar tourism potentials across Iran.

Among the tourism potentials in the city of Bisotun and Kermanshah within the implementation area of the plan, four keywords including Dariush Inscription, Farhad Tarash, Taqbostan and Giba Kebab had the most reliable information in the Google Trends tool; the percentage of search volume by region for the 5-year period⁹ (1398-1403) is given below; from the assumptions obtained, it can be concluded that in the implementation area, respectively, Taqbostan, Giba Kebab, Dariush Inscription and Farhad Tarash have the highest search volume. The keyword Giba Taqbostan had high search volume in 32 provinces, Kebab (Kermanshah brand) had high search volume in 31 provinces, followed by the keyword Bisotun Inscription in 21 provinces and Farhad Tarash in 15 provinces.

Image10 : Search Volume for Keywords Related to the Tourism Potentials of the Project Area



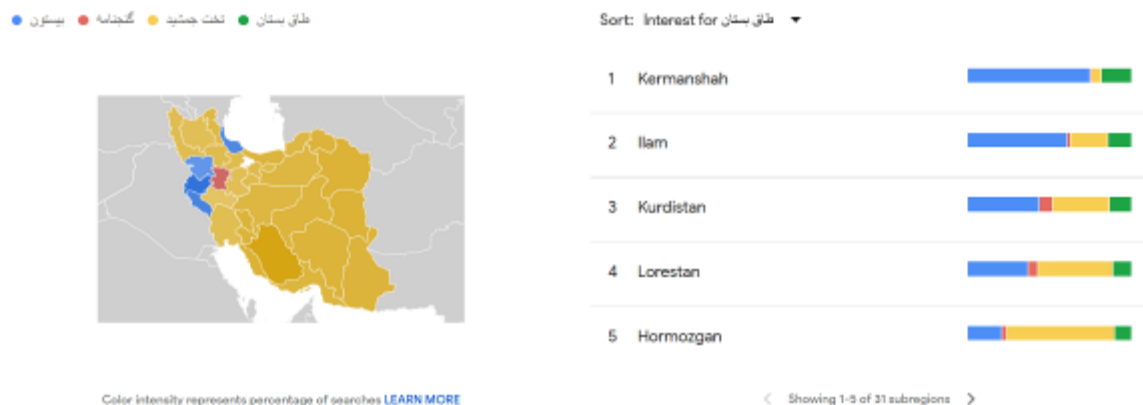
Source 14: Google Trends Keyword Analysis Tool

Below, the search volume of the keywords Bisotun and Taqbostan, as keywords representing the project's implementation area, which have a higher search volume in cities across the country, is compared with the search volume of the keywords Ganjnameh in Hamedan and Takht Jamshid in Shiraz¹⁰:

⁹ - Output of search volume analysis of keywords on the Google Trends website - <https://B2n.ir/n51299>

¹⁰ - Output of search volume analysis of keywords on the Google Trends website - <https://B2n.ir/z51337>

Image11 : Comparison of search volume for keywords related to tourism potentials in the project execution area with other similar potentials in Iran



Source15 : Google Trends Keyword Analysis Tool

The purpose of comparing the volume of keywords related to tourism potentials in the project's implementation area with similar cases in other regions of the country was to reach an estimate of the relative level of tourists' awareness of the project's implementation area and, consequently, to identify the level of information dissemination ability of the implementation area during past periods of time (it should be noted that due to filtering and lack of global information, the search volume of keywords at the international level was avoided), considering the assumptions obtained from Figure 29; all four keywords are known in Iran and have a high search volume, and in order of search volume, Persepolis has the highest search volume, followed by Taqbostan, Bisotun, and Ganjnameh. As a result, it can be concluded from the search volume and search area that users using the Google search engine have searched for the evaluated keywords due to news about the implementation area, watching a clip, intending to travel, and similar cases; Therefore, it can be concluded from the data output of this section that the tourism potential of the administrative area (Beiston and Taqbostan) has been recognized nationwide in the 5-year period (1389-1403) and has a suitable information and advertising situation.

Central stories:

Stories, as the strongest drivers of development, especially tourism development, enable creativity, innovation, and the elimination of mental limitations to create amazing experiences for tourists and investors; Stories have historical roots and are told in the local community, so if tourism projects have the opportunity to be based on these stories; first, attracting comprehensive local participation for project implementation and management is maximized. Second, creativity in design, implementation, and management is provided. Finally, stories have high potential for branding and advertising and can help to increase recognition and attract more foreign tourists. The following is the central story of Bisotun based on the narrative told by a local village elder.

-The story of Shirin and Khosrow among the people of Bisotun:

From the sixth century of the lunar calendar onwards, when Nizami Ganjavi composed the story of his and Shirin's love story in the story of Khosrow and Shirin, Farhad's fame in Persian literature surpassed Khosrow. In this story, Farhad Hajjar is an engineer and a simple-hearted and uncompromising person, extremely strong and wealthy, and steadfast (Kolejoubi & Mubarak, 2016).

According to legend, Farhad fell in love with Shirin on a mission, but Khosrow Parviz forced him to dig up the Bisotun Mountain, on the condition that if he succeeded in this task, he would give him Shirin, but in the hope that he would die in the process. Farhad undertook this task with great enthusiasm and ability, and dug up the heavy pieces of the mountain that ten men were unable to lift. It is said that, at the instigation of Khosrow Parviz, an old woman, on Khosrow Parviz's orders, falsely gave him a gold chain that told him Shirin's death. Upon hearing this news, Farhad first punished the old woman for giving him bad news. He threw her against Mount Bisotun and she remained there, and her bladder was emptied. Then he threw his axe seven times into the sky, and the angels prevented the axe from hitting her six times. The seventh time, he struck Farhad on the head and died instantly. Of course, in a story that Vahshi Bafqi later wrote, imitating Nizami, Farhad commits suicide by striking his own head with the axe. Farhad's character is presented as a myth of pure love and loyalty in a halo of legend in Persian poetry and literature, and many poetic stories have been created around the story of his love for Shirin and his rivalry with Khosrow Parviz, which, despite some differences, share the same essence (ibid.).

-A Future Based on History and Innovation

The Bistoun-Taqbostan Corridor is a journey through Iran's glorious history towards a bright and advanced future. This route is a bridge between the glory of the Achaemenid and Sasanian eras, and a future that creates a new civilization in this region using new technologies and modern innovations. This journey is not only a visit to the heritage of the past, but also an experience of the future that has emerged from the rich history and culture of this land; this project redefines Kermanshah's role as a hub for the transfer of goods, civilization, culture, and technology of the past with an eye to the future and transforms it into a new and innovative center in these areas; the Bistoun-Taqbostan Corridor is a journey that brings travelers the passage of time and a lasting experience, where the past and the future intersect at one point (by the researcher, based on expert studies and interviews).

Kermanshah, this ancient land and the cradle of ancient civilizations, has been a symbol of power, glory and progress from the Achaemenid to the Sasanian era. Each period of the region's history has displayed a manifestation of greatness and unparalleled achievements in art, culture, trade and technology. Today, Kermanshah, inspired by its glorious past, is moving towards a bright future, a future in which the glorious history of this land will be intertwined with new innovations (ibid.).

The Glory of the Achaemenid Era: The Founding of an Empire and the Beginning of a Developmental Movement

During the Achaemenid era, Iran became one of the largest and most advanced empires in the world. This empire, by creating complex trade networks and extensive communication routes, facilitated trade routes between the East and the West. As one of the key points in this network, Kermanshah played a fundamental role in the exchange of goods and culture. Bisotun, with its famous inscriptions, is a symbol of this glorious era; an era that transformed Iran into the center of world civilization and presented a rich heritage of culture and art to the world (ibid.).

Bisotun, one of the most prominent works of this era in Kermanshah, is a symbol of the power and glory of the Achaemenids. The Bisotun inscriptions, carved by Darius the Great, are considered one of the most important historical documents of the order and authority of the Achaemenids. These inscriptions not only display the history and culture of this era, but also indicate the power and grandeur of this empire (ibid.).

The Glory of the Sasanian Era: The Restoration of Power and Cultural Development

With the transition from the Achaemenid era, the Sasanian era began; an era that brought Iran to the peak of cultural and developed glory. The Sassanids not only preserved the Achaemenid legacy, but also transformed Iran into one of the world's leading centers by developing art, architecture, and culture. Kermanshah became a symbol of this splendor during this period, especially with magnificent works such as Taqbostan. Taqbostan, with its stunning reliefs of the coronation of kings and hunting scenes, is the epitome of the pinnacle of Sassanid art and culture (ibid.).

Taqbostan, one of the most prominent works remaining from the Sassanid era in Kermanshah, is a symbol of this splendor. This collection, which includes magnificent reliefs of the coronation of Sassanid kings, clearly demonstrates the military power, political authority, and cultural development of this period. The delicate arts and religious symbols in Taqbostan reflect the profound worldview and philosophy of life of the Iranians during that period (ibid.).

Kermanshah, relying on this rich history and glorious achievements of the past, seeks to build a brilliant future. By focusing on sustainable development, tourism and innovation, this city will once again be on the path to becoming one of the leading global centers for the exchange of goods, culture, art and technology; The future Kermanshah, by attracting investors and tourists from all over the world, will be a city that, inspired by its glorious past, moves towards sustainable and humane development and, in this path, redefines its role as a center for the exchange of culture and technology. A future in which Kermanshah, as a symbol of the glory of Iran, will become one of the leading tourism and investment destinations in the world (ibid.).

In fact, Kermanshah, by taking advantage of this rich history and redefining its role in the contemporary world, is preparing for an innovative and sustainable future. By focusing on human development, innovation and global interaction, this city seeks to create an international center for the exchange of goods, culture and technology; Kermanshah, this time relying on knowledge, skills and innovation, is on a new path of development. This development, by respecting humans and the environment, is moving towards a bright and sustainable future. The future Kermanshah will be a city that, inspired by its glorious past, becomes a global center for the exchange of culture, civilization and technology, and in this path, redefines its role as a bridge between East and West, North and South (ibid.).

Therefore, the Bisotun-Taqbostan corridor is not only a historical highway in the heart of Iran, but also a symbol of the deep connection between the past and the future of Kermanshah. This route, which was known as one of the most important commercial and cultural axes of Iran during the Achaemenid and Sasanian eras, is now taking steps towards a bright future with innovative projects that are always faithful to its rich historical roots. Each of the projects defined in this corridor is a reflection of the story of Kermanshah's future; where the glorious past is intertwined with modern innovations and new perspectives that we have drawn for this land. In fact, these projects, by combining historical and cultural attractions with modern innovations, help create new attractions for tourists, strengthen trust and sustainable development (ibid.).

2-6-access to the infrastructures

Transportation status:

It includes information on the communication routes of the project's executive area, including access routes to the executive area, public transportation system, access routes from the executive area to surrounding villages, surrounding cities, the provincial center and other neighboring provinces, access routes to urban and rural services, residences, recreational and sports centers, and medical centers; which is collected based on secondary information, the provincial land planning study document, and the provincial statistical yearbook (1401) and is as follows.

The roads located within the Bisotun-Taqbostan axis include the Karbala Highway from Bisotun to Taqbostan, the main boulevard branching from Taqbostan to the airport square, and the subsidiary networks branching from the main axis towards industrial and service uses and complexes. The area of the existing road network is 57.25 hectares, which covers about 20.3 percent of the area designated for the axis; which has been completed in recent years with special and specialized uses, including a transportation terminal, within and adjacent to the city limits, the Kermanshah Governorate administrative building, parks and green spaces, Kermanshah airport units, and some residential towns (Mohandesan Mashoor Saman, 2013).

The most important road on the Bistoun-Taqbostan axis is the Karbala Highway, which is considered a first-class main and arterial road in the hierarchical system of the road network. In addition to regional and national functions, this axis also has urban functions, as there are special military and administrative uses, factories, and some administrative sites that are the destination of many employees every day (ibid.).

As stated in previous discussions, the road network of the Bistoun-Taqbostan axis has regional and trans-regional functions, and most traffic originating and ending in the city of Kermanshah takes place there. This passage, which is a transit axis for goods and passengers, is sometimes the daily route of employees of offices, barracks, military and police headquarters, and industrial units and workshops, which, in addition to the city of Kermanshah, may also be used from other parts of the villages; it should be noted that the type of covering of these passages from Taqbostan to Airport Square and then to Biston is asphalt (ibid.).

Accommodation - Catering:

Providing a proper picture of the status of accommodation and tourism sector services requires examining infrastructure such as accommodation facilities. The following tables are dedicated to the status of some of the most important infrastructures in this area in the target cities (Kermanshah Provincial Management and Planning Organization, Kermanshah Province Statistical Yearbook, 1401).

The following are the key residential spaces within the Bisotun-Taqbostan axis:

- **Laleh Bisotun Hotel**

The Shah Abbasi Bisotun Caravanserai dates back to the Safavid period and is located in Bisotun, a historical and cultural site of Bisotun. This monument was registered as one of the national monuments of Iran on August 3, 1974 with registration number 974. This building is currently owned by the Kermanshah Province Tourism Development Company and is operated as a traditional 5-star hotel.

Image12 : Laleh Bisotun Hotel



Source 16: Website of the General Department of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province

- **Jamshid Hotel**

This four-star hotel is located in Kermanshah, near the historical complex of Taqbostan. With its stylish and modern design, Jamshid Hotel provides a variety of accommodation and welfare services for travelers and is a suitable option for easy access to the city's cultural and tourist attractions.

- **Parsian Hotel**

Parsian Hotel is one of the most famous and largest hotels in Kermanshah. This hotel is located in the Sardasht area and has a wonderful view of the Zagros Mountains.

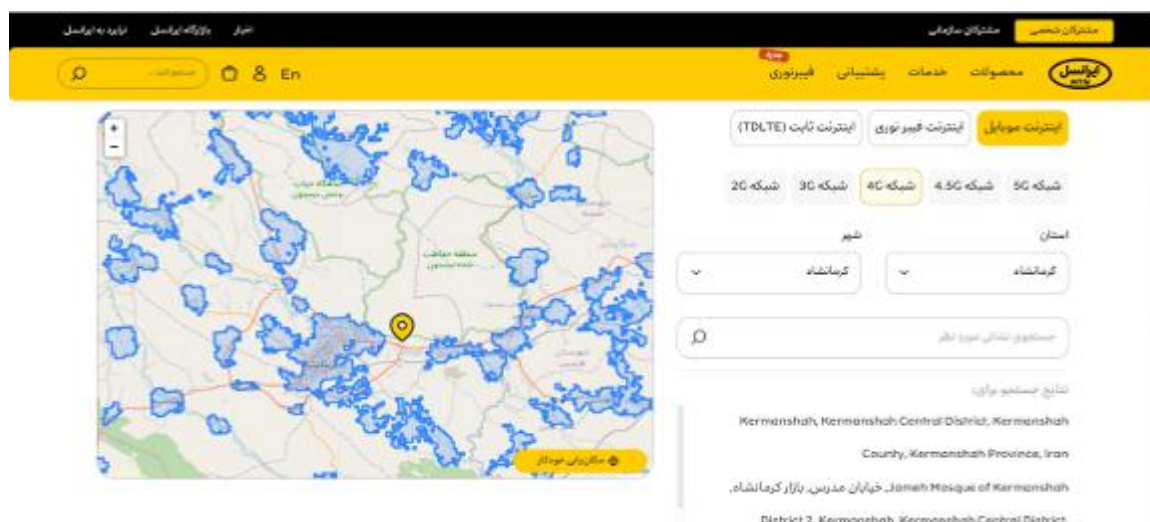
2-6- Status of Communications, Water and Sewerage Facilities, Electricity and Energy

Tourism projects in specific areas require careful planning and management of basic resources, including communications, water, electricity and fuel. These resources not only play a key role in infrastructure and amenities, but also have a direct impact on the economic and environmental sustainability of the project. In this regard, a careful examination of the limitations and access to the above resources, in order to identify challenges and provide efficient solutions, is a crucial step in project feasibility and design.

Communication status:

There is full access to the mobile phone network and high-speed internet in the implementation area of the project; based on field observations and questions from local residents, as well as an inquiry from the Irancell website, it was determined that this area has access to high-speed internet, calls, and SMS.

Image13 : Status of High-Speed Internet Access in the Project Area



Source 17: Official Website of Irancell Company

Status of Water, Sewerage, Electricity, and Energy Infrastructure:

This section of the report includes information on the status of water, electricity and energy facilities; the Bisotun-Taqbostan axis area has always been a source of infrastructure facilities and equipment due to its intercity structure and location in a location that includes communication and energy transport lines. Therefore, the most important energy transmission lines are described below (Mohandesan Mashoor Saman, 2013):

Among the infrastructure facilities along the axis and in the region, high-voltage lines of 63 and 220 kV have been established near the crossing. Upon inquiry from the provincial electricity distribution company, this route has voltages of 180, 63, 20 and 300 kV, and its privacy has been declared and observed in each case. In addition, the high-voltage substation

area on the southern side of the axis is the most important location of the energy transmission network in this axis. The image below shows the status of energy (electricity) transmission lines (ibid.).

2-7-Tourism Industry in the Geographical Scope of the Project

This section of the report includes information about visitors to museums, historical sites, and foreign tourists staying in hotels, based on secondary data gathered from the Provincial Land Use Study document and the Provincial Statistical Yearbook (1401). It is important to note that due to the limitations in statistical data, provincial-level information has been used. Therefore, to document the current status in other components, interviews with experts and professionals in the tourism industry of the province and district have been utilized.

Table 5: Information on the number of visits to historical monuments and museums in Kermanshah province

Year	Museum		Historical Sites			Foreign Tourists Using Hotels
	Tekiyeh Ma'amen ol-Molk and Anthropology Museum	Tekiyeh Beiglerbeigi	Taq-e Bostan	Temple of Anahita	UNESCO World Heritage Site of Bisotun	
1385	15764	0	332608	17207	0	15879
1390	18103	1350	415653	42383	126000	27000
1395	20574	10659	241331	20254	231050	16943
1397	22903	16965	379461	8321	186412	16864
1398	25571	35975	360205	15738	198541	18532
1399	2152	1424	67181	1527	38471	1968
1400	2497	630	187745	4233	64993	11049
1401	20257	13462	342294	16978	171875	28755
Growth Rate	28.5	897.1	2.9	-1.3	36.4	81.08

Growth Rate (calculated from the first year with data to the end of 1401)

It should be noted that due to the absence of ticket sales at other provincial attractions, visitor information is not available. According to the data in the table, in 1401 compared to 1385, foreign tourists using hotels have increased by 81.08%. Additionally, the growth rates for visitors to the following attractions were:

- UNESCO World Heritage Site of Bisotun: 3604%
- Temple of Anahita: -1.3%
- Taq-e Bostan: 2.9%
- Tekiyeh Ma'amen ol-Molk: 28.5%.

Furthermore, based on the average annual growth rate of foreign tourist arrivals calculated as 0.98 (according to the data from the Organization for Management and Planning of Kermanshah Province, Statistical Yearbook of Kermanshah Province, 1401), the

forecasted number of foreign tourists for Kermanshah Province in 1405 is 316,010, and in 1410, it will be 6,323,161.

Thus, it can be concluded that the province has seen growth in both domestic and foreign tourists, and based on interviews with experts, Kermanshah Province can be considered a tourism hub.

Additionally, the status of major tourism indicators in Kermanshah Province and the county of Harsin, including the number of accommodations, is provided in the table below.

Table 6: Major Tourism Indicators of Kermanshah Province

Kermanshah Province								
Year	Total Accommodations	Hotel	Guesthouse	Apartment Hotel	Pension	Tourism Complex	Traditional Accommodation	Ecotourism Accommodation
1390	46	22	23	1	0	0	0	0
1395	46	26	18	2	0	0	0	0
1401	117	28	20	5	0	14	4	48
Growth Rate (%)	154.3	27.27	11.11	400	0	-	-	-
Harsin County								
1390	0	0	0	0	0	0	0	0
1395	0	0	0	0	0	0	0	0
1401	4	1	0	0	0	1	1	1

Source 18: Kermanshah Province Statistical Yearbook (1401)

From the information in the table above, we can conclude that in Kermanshah province in 1401 compared to 1390, we have faced a high growth in terms of major tourism indicators, and this growth has been more in the field of tourist complexes and eco-tourism resorts, as a result of which it can be said that in various forms of tourism, people's desire to stay in the province's tourist areas has increased; this increase is mostly related to the western part of the province. Also, by examining the status of major tourism indicators in Harsin County, a similar conclusion can be drawn, but by examining other counties in comparison to Harsin County, it can be said that this county is far behind other counties, especially Paveh, in attracting tourists for stay.

As mentioned, other components of this sector in the plan's executive area and the cities of Harsin and Kermanshah can be defined and interpreted as follows, using interviews with activists and elites in the tourism field: The number of tourists to the plan's executive area in 1401 was 171,875 people, which has increased by more than 36 percent compared to 1385 and, considering the Corona era, for the years 1399 and 1400. In this regard, it should be said that the historical area of Bisotun and Taghestan, as a historical tourism center, has an intra-regional (provincial), national and transnational function, and most visitors travel to the regions for historical visits. Considering the capacity of the foreign and domestic tourist area in the region and the lack of tourism infrastructure, the tendency to stay in neighboring private and traditional residences is increasing due to the geographical context.

2-8- SWOT Matrix of the Current Situation

In this section of the report, in order to summarize the current situation and identify the potentials and limitations of the project's implementation area, a SWOT matrix has been used, including strengths, weaknesses, opportunities, and threats in the internal environment (including: Bisotun city and Kermanshah) and the external environment (including: Kermanshah province and Iran). The following are the indicators identified to achieve the successful implementation of the tourism project in the direction of the goal, the current situation in the form of strengths and weaknesses for the internal environment of the project at the level of the implementation area and Bisotun city and Kermanshah. The most important indicators of the project's success include the existence of natural, historical, and economic potentials at the beginning, length, and end of the Bisotun-Taqbostan axis, such as: the historical site of Bisotun, Taqbostan, natural attractions such as mountains, caves, waterfalls, etc., the ancient historical and local story of the love of Shirin and Farhad, and the 1,000 years of glorious Achaemenid history up to the Sassanid period, a global brand in the field of rock climbing and mountaineering, and a global brand of the Creative Food City. In addition to successful cases, the location of the implementation site in terms of access to key axes leading to Hamedan, Sanandaj, Khorramabad, Kermanshah, and Iraq provinces can help the project as a potential to attract domestic and foreign tourists (observations and interviews of the researcher and Razi University, Planning Studies of Kermanshah Province; Analysis of Economic Activity Fields, 2018).

Table 7: Internal Environment Status of the Project (Strengths and Weaknesses)

Strengths	Weaknesses
The presence of historical monuments and rich cultural heritage within the axis	The administrative area is poor in terms of hotels and accommodations
The presence of unique natural attractions within the project's operational area	Information and advertising regarding tourist attractions at the county level is average
Adjacency with a historical site with more than 28 historical and cultural monuments and Taqbostan	Cooperation of city managers and officials to support tourism investment is average to low
Possibility of rock climbing and mountaineering with a world-class brand within the project's operational area	Average work and entrepreneurship culture, high unemployment rate, widespread immigration
Easy access to the operational area and on the main Hamedan-Kermanshah road	
Located in the western part of the country and neighboring with western countries	
Proper transportation infrastructure with the possibility of development within the operational area	
The presence of local and local food, handicrafts and local customs	
Full access to mobile phone infrastructure, high-speed internet, water and sewage facilities and electricity within the operational area	

Source 19: Researcher's findings based on expert interviews and the Provincial Spatial Planning Document (2017).

The following are the indicators identified from the current situation in terms of opportunities and threats for the external environment of the project at the provincial and national levels. Among the important issues in this regard, which will lead to the success of

the project implementation, we can mention the growth of domestic and foreign tourism at the provincial level in recent years, the growth in the number of eco-lodges and tourism complexes in recent years, and the increase in the willingness of tourists to stay within the project implementation area (Razi University, Kermanshah Province Planning Studies; Analysis of Economic Activities Areas, 2018).

Table 8: Status of the External Environment of the Project (Opportunities and Threats)

Opportunities	Threats
Growth of domestic and international tourism	Weak tourism promotion and advertising
Increase in eco-lodges and tourism complexes	Lack of sufficient accommodation and healthcare infrastructure
Rising interest in staying in the tourism area	Low support from provincial and municipal authorities for tourism investments
Investment-friendly policies and secure regulations	Low economic growth and productivity
Kermanshah's strategic location on historical trade routes	Economic sanctions and international isolation
Location on the priority development route (Azerbaijan-Khuzestan)	

Source 20: Findings from the researcher based on expert interviews and the Spatial Planning Document of the Province (2017)

The results show that the Bisotun-Taqbostan axis, with its actual and potential tourism potential, can be one of the important tourism axes at the national and supranational levels; considering the current situation and identifying the strengths, weaknesses, opportunities, and threats that exist within the scope of the plan; two key and driving directions for tourism development and attracting foreign investors are determined and explained, which are then followed by criteria for determining the story, business idea, and other assessments.

First; Focusing on creating a central and attractive story to attract, maintain, and create a special tourism experience among domestic and foreign tourists that stems from the history and historical, cultural, and natural potential within the scope of the plan.

Second; Paying attention to the need to develop major tourism infrastructures, including accommodations, hotels, and recreational centers, which are variables that drive tourism development and attracting foreign investors.

2-9- Stakeholder Requirements

In a tourism plan, in order to create consensus among stakeholders, including managers and employees, industries adjacent to the tourist area, and community residents, in order to create a pleasant experience for tourists, as well as to know their preferences and requirements in appropriate design and planning, it is necessary to extract, document, and consider the requirements of stakeholders in decision-making; therefore, in this section of the report, the output of the process of extracting stakeholder requirements obtained through the study of upstream documents (Kermanshah Province Land Planning Studies Document) and interviews with managers and employees and local communities has been presented. It should be noted that in some cases, general information about the province is referred to, but these cases are not reliable in the province and cities targeted by the current studies.

Based on information from upstream documents and interviews with experts and elites, the mission and roles of the macro, medium, and micro-levels of Harsin County and the executive area of the plan have been extracted (Razi University, Kermanshah Province Land Planning Studies; Design and Planning, 2018); Identifying the mission and expected capabilities within the executive scope can help design a tourism approach and business idea that is appropriate to the province's and city's grand plans, reduce conflicts, and increase productivity.

Table 9: Mission and Roles at Macro, Intermediate, and Micro Levels for Sonqor County

Functional Classification	Performance Level Elements	Performance Level
Exporting	Kermanshah - Bisotun	International
Industrial - Mining	Kermanshah - Bisotun	International
Agriculture	-	International
Tourism	Kermanshah - Bisotun	International
Communication	Road	International
	Railway	-
Energy	Electricity	Kermanshah - Bisotun
Development Hub	Industrial - Mining	International
	Railway Station	International
	Airport	International
	Customs	International
	Global Bisotun Complex	International

Source 21: Findings from expert interviews and the Kermanshah Provincial Spatial Planning Document (2017)

Tourism development as one of the priority specializations of the spatial area of the plan is described in the upstream documents as follows, which, considering the geographical conditions and relative location of Kermanshah metropolis in the province, has long made this area suitable for the settlement of various peoples and governments. The existence of numerous historical and natural attractions with the World Register of Bistoun, Taqbostan, Parav National Cave, Parav and Bistoun Protected Area and No-Hunting Area, and the numerous Taqbostan mirages, Yavari mirage and Niloufar mirage, as well as the Hashilan Wetland in this area, has made Kermanshah metropolis one of the important tourism hubs in the west of the country. So that the creation of the Taqbostan-Bistoun tourism corridor as a historical, natural and recreational tourism complex can be a powerful axis and driving force

for improving the status of Kermanshah metropolis. In this regard, the restoration and protection of the ecosystems of Hashilan Wetland, Sarab Niloufar, Yavari and Mahidasht Plain, the organization of Qara Su, as well as the complete protection of the Par-Av Protected Area for sustainable use for ecotourism will be mandatory (Razi University, Land Planning Studies, 2018)

Consequently, considering the above assumptions extracted from the provincial land planning studies document and the information extracted from interviews with other stakeholders, their preferences and requirements for the design and feasibility of the idea and plan are presented:

Table 10: Stakeholder Requirements

Requirement	Stakeholder
1. Design a commercial approach that can attract foreign investors	Organizations / Experts
2. The tourism project should foster local entrepreneurship	Experts / Local Community
3. The tourism project should act as a driver for tourism development in the region	Experts
4. The project should stimulate economic activity in the Kermanshah - Bisotun - Kangavar corridor	Organizations / Experts
5. The project should focus on natural (rock climbing) and historical attractions	Organizations / Experts

Source 22: Findings by the researcher based on expert interviews and Provincial Land Use Study document (2017).

3- Project Details:

3-1- Historical Background of the Project's Spatial Territory:

The Bistoun-Taqbostan Corridor is a journey through Iran's glorious history towards a bright and advanced future. This route is a bridge between the glory of the Achaemenid and Sasanian eras, and a future that creates a new civilization in this region using new technologies and modern innovations. This journey is not only a visit to the heritage of the past, but also an experience of the future that has emerged from the rich history and culture of this land; this project redefines Kermanshah's role as a hub for the transfer of goods, civilization, culture, and technology of the past with an eye to the future and transforms it into a new and innovative center in these areas; the Bistoun-Taqbostan Corridor is a journey that brings travelers the passage of time and a lasting experience, where the past and the future intersect at one point.

Kermanshah, this ancient land and the cradle of ancient civilizations, from the Achaemenid to the Sassanid eras, has been a symbol of power, glory and progress. Each period of the history of this region has exhibited a manifestation of greatness and unparalleled achievements in art, culture, trade and technology. Today, Kermanshah, inspired by its glorious past, is taking steps towards a bright future, a future in which the glorious history of this land will be combined with new innovations.

Therefore, with the aim of convincing the studies and the audience, we will first examine the historical period of the project area and then, considering the assumptions obtained from the study of the existing situation and the requirements of the stakeholders, tourism projects on the Bisotun-Taqbostan axis are introduced and the results of the financial, economic and market evaluations are presented.

The Iranian Plateau has long nurtured various cultures within its fold, and through its natural and geographical features, it has served as a bridge connecting Eastern cultures to Mesopotamian culture, and for this reason, the civilizations of the Iranian Plateau have provided valuable services to humanity for thousands of years. Among these cultures, the culture of the western part of the Iranian Plateau played a critical role. The foothills of the Zagros Mountains, which extend from the northwest to the southeast of Iran, have created lush and fertile valleys that have had a special place for the establishment of various cultures since ancient times. The length of these fertile valleys varies from 50 to 100 kilometers and their width varies between 10 and 20 kilometers. Kermanshahan, which is one of the western regions of Iran, is a semi-mountainous region, most of whose mountains run parallel to each other and continue in a northwest-southeast direction and belong to the Tertiary geological period. Part of the Zagros Mountain range covers most of this province and is only seen in parts of the low-sloping and wide slopes of this mountain range or in wide valleys, low-lying lands and alluvial plains. Dense forests of oak, walnut and almond, the remains of which can still be seen and which had a vital value in terms of nutrition, and high and difficult-to-pass mountains that were important in terms of migration and war, and relatively abundant water and numerous pastures and pastures for raising sheep and cattle, all provided favorable

conditions for settlement in this area. Among these mountainous areas in the Kermanshah region are the Dalahu Mountains in the west, which the Greeks called Zagros. This mountain range has long been of interest to Iranian tribes and has been famous among the Greeks, because one of the great historical routes from the Iranian plateau to the Mesopotamian plain is located in this mountain range, and most of the migrations of tribes from east to west have taken place through the passages of this mountain (Amiri & Nasrollahzadeh, 2010).

This region had an important and strategic position due to its proximity to the Elamite and Kassite cultures on the one hand and the Mesopotamian cultures on the other, and it can be said that this part of Iran has been the highway of civilizations; this city has historically been the gateway to Asia from ancient times to the famous Mesopotamian plain. The city of Kermanshah had a good location in terms of trade. In the fourth millennium BC, this province was one of the important centers of trade and commerce. Its trading and buying and selling market was very hot, and for this reason, especially in terms of labor fees, the city benefited greatly. The merchants of this region traded and exchanged goods with the merchants of Susa and Mesopotamia, and the commercial goods of China and Southeast Asia were exported to the markets of the Middle East through Kermanshah. The reason for this claim by Oman, as stated in historical texts, was the existence of the largest communication route between the Iranian plateau, China and India with the inhabitants of Mesopotamia, which was also called the Royal Road. The Mesopotamian road to the Iranian plateau started from Seluqi in Baghdad and passed through the Tigris and Diyala Valley to Arti Mita near present-day Qizil Rabat and then ended at Shal Kursi Helwan located in the mountains of Kurdistan and near Kirkuk. After passing through the Zagros and Kambadan, it entered Karkheh and then, passing through Kangavar, it reached Hamadan and Susa. The existence of markets from that period in Godin Tepe Kangavar and Jaghagawaneh Islamabad is evidence of this claim (ibid.).

The most important goods imported from China and Southeast Asia to Iran and then exported to other parts, especially the Middle East, through Kermanshah were fabrics, silk handlooms, handicrafts, musk, camphor, porcelain, spices, perfumes, medicines, sandalwood, ebony, oud, industrial bamboo and teak wood.

The Zagros valleys in Kermanshah and Lorestan, with their natural freshness and greenery, were also a suitable location for the emergence or development of religious rituals; the area of worship of the fertility goddess was more extensive in western and southern Iran than in other ancient regions of Iran.

Unlike other parts of Iran that were inhabited intermittently, Kermanshah has been inhabited continuously throughout history. Archaeological evidence and documents show that the Kermanshah region was one of the first human habitations and was considered one of the important population centers in the central Zagros. All stages and periods of human life from the Stone Age to prehistoric civilizations and then to the formation of great governments have undergone their evolution in this area. The Bistoun Hunters Cave sheds light on interesting facts about the history of human life in the Paleolithic period in Iran. Archaeological

evidence indicates that Neanderthals settled in the Bistoun Hunters Cave 40,000 years ago. This cave is the oldest document of human settlement in the Bistoun region. This area was excavated in 1949 by American archaeologist Professor Carlton Coon. According to him, this cave has been used in various periods, including the food gathering period, the agricultural period, and historical periods. Without a doubt, hunters could easily live in this cave for a long time. The period of settlement in this cave is related to the Neolithic period, according to the objects found. Fragments of crude hand-made pottery and small, delicate stone tools are indicative of this period; he attributes the discovered remains of human bones, including the incisors of the upper jaw and the upper part of the femur, to Neanderthals. The objects obtained during this period are various fragments of pottery and baked clay, and according to Tamsky belong to the middle part of the Stone Age (Lavauise-Mostierne) (ibid.).

After this period, about nine thousand years ago, due to the warming of the weather, humans left the cave and settled down. This movement led to the emergence of villages, agriculture and animal husbandry. The first villages were probably formed in this province, including Sheikhi Abad Dinur Hill, Ganj Darre Harsin, Kagiye and Sarab Hill. 11,000 years ago, the first village in the Middle East was formed in Sheikhi Abad Hill, the village of Kartvej and Ganj Darre Harsin, which was the first to domesticate sheep and goats there, and the oldest modern pottery in the country has been identified in these places (ibid.).

The oldest tool that has been found so far in the Iranian plateau is a stone axe from the Acheulean period that was found around the village of Gakieh in the Mahidasht plain; This potential plain, as one of the core areas, has a natural and suitable environment for the cultivation of domesticated plants and animals, and there has been continuity of life in it, and it contains civilizations with a long history. The continuity of life of cave dwellers in the caves of Markhal, Mardodar, Mertarik, the stone shelter of Varvasi, and two skefts (in the mountain park of Kermanshahan city) all testify to the ancient history of the province (ibid.).

The following is the extent of the borders of the Kermanshahs in different historical periods:

Elamites: The Elamite territory included Khuzestan, present-day Lorestan, Ilam Province, part of present-day Kermanshah Province, and the Bakhtiari region; Kermanshah was of particular importance during the Elamite period, and its borders were in the north of the Kurdistan Mountains, in the east of Hamadan, in the west of the Diyala and Tigris rivers, and in the south of Khuzestan and Lorestan.

The Elamite government was basically a federal government, in other words, a tribal monarchy, with each of its provinces having a separate government; Elam and its northern and western neighbors in the foothills of the Zagros Mountains and the Mesopotamian Plain were in very close and constant contact, sometimes friendly and peaceful, sometimes hostile and intense, which in any case led to cultural exchanges and civilizational influence, whether from these countries to Elam or from Elam to these regions. During the reign of Shilhak Inshushinak (1151-1165 BC), Elam's conquests extended to distant places, his armies crossed the Diyala region in the north and reached the Kirkuk region; and they drove Assyria to even

further places, and the entire Tigris valleys, most of the Persian Gulf coast, and the Zagros Mountains, including the Kermanshah region, came under Elam's control. Finally, during the reign of Humban Haldash II, Ashurbanipal, who was aware of the internal situation in Elam, invaded Elam and divided the land into two parts (ibid.).

Medes: In the 8th century BC, when the first Aryan or Iranian state of Media was established, the borders of Iran were in the northeast, Geyhun, in the east, the sources of the great Hirmand River, in the south, the Persian Gulf and the Makran Sea. The land of Kermanshahs and Kurdistan, part of the province of Elam during the time of the Medes, were part of the Parsa state, and their borders were almost the same as the borders of the Elamite period. Since the Medes could not defeat the powerful state of Urartu, they occupied the lands that today constitute the provinces of Azerbaijan, Kurdistan, Kermanshahs, and ... At this time, Media was divided into three large parts: Media Atropaten, Media Great, which was also called Lower Media, and Media Partakna. During the reign of Quaksar, Kermanshah was one of the western provinces of that state and was part of the tenth satrapy of the Median kingdom, which is mentioned under the name Bet Hamban (ibid.).

Achaemenids: The Achaemenid Empire changed the borders of Iran, including the Kermanshahs, due to the power of the kings of this dynasty, such as Cyrus and Darius, and the kings of this dynasty expanded the size of the Iranian empire by advancing into the surrounding empires. To prevent the concentration of power in the hands of one person, Darius the Achaemenid divided Iran into thirty-two provinces or satraps and ordered that a satrap (governor or standard), a general, and a secretary be appointed in each region; thus, he divided the country into several provinces or governorships. Each satrapy was divided into several sub-satrapies or governorships. The number of these states and their boundaries was never fixed and depended on military victories. According to the Book of Esther, during the reign of King Xerxes, the Achaemenid Empire had 127 local governors from India to Abyssinia. Thus, each satrapy had an average of four to five governors. Each governorate was divided into seven districts, each headed by a district governor. According to paragraph 6 of the first column of the Bishtun inscription and according to Darius's inscription in Naqsh-e-Rostem, the land of Media, including Kermanshah, was one of the 32 provinces under his command, which included the provinces of Azerbaijan, Hamadan, Gros, part of Kurdistan, Kermanshah, Nahavand, Arak, the provinces of Salasa, Rey, Isfahan, and Yazd.

Darius says in the Naqsh-e-Rostem inscription: By the will of Ahura Mazda, these are the peoples whom I took outside Persia; I reigned over them, they paid tribute to me, they did what was said by me; My law kept them: Median, Elamite, Parthian, Aryan, Bactrian, Sogdian, Khwarazmian, Drangian, Arachn, Stegian, Gandharian, Indian, Amirgi Scythian, Tigris Scythian, Babylonian, Assyrian, Arab, Egyptian, Armenian, Cappadocian, Lydian, Greek, Scythian beyond the sea, Thracian, Aspidophorian Greek, Libyan, Abyssinian, Macedan, Carian.

Ecbatana and Cambadan (Kermanshahs) were the cities of the great Media; the plain of Nisaea, famous for its noble and swift horses, was also located in this area. The land of the Kermanshahs at this time included two provinces called Elipi and Beit Khaban or Cambadan: Elipi included the upper basin of the Karkheh River and the area where Mount Bisotun is

located today. Beit Khaban or Kambadan, which corresponds to the southern regions of Kermanshah; this region had a privileged status and prestige during this period and has been mentioned many times in various sources.

The role of the borders of Iran, as well as Kermanshah and Hamadan during the Achaemenid period, was important militarily, economically and culturally; economically, the tribute that the border rulers paid to the state treasury, and militarily, the protection of the borders of Iran by the border states and the dispatch of troops to the borders when necessary, was important. The borders of Kermanshah, which were called Kambadan in this period, were limited to Zikertu in the north in the basin of a river flowing from Sahand, and the present city of Mianeh was located next to it, to the west by the Tigris River, to the south by Elam, and to the east by Elipi (ibid.).

Seleucids: During the time of Alexander the Great, Kermanshahan province was one of the upper satrapies under his rule, i.e., a subordinate of the Median satrap. After Alexander, Perdikkas, Alexander's general, temporarily assumed the position of regent in Asia; in 323 BC, he invited the generals of the army to a consultative council and divided the countries among them, but bloody wars broke out over the countries subject to Alexander. In these wars, Seleucus Nicaea defeated his rival Antigonus and ascended the throne in Babylon in 312 BC, annexed Khuzestan and Media to the Babylonian government, formed the Seleucid state in Iran, and officially proclaimed himself king in 306 BC. He divided his possessions into 25-28 satrapies and 72 divisions, and appointed a ruler for each. All of these 72 provinces included only 18 Achaemenid provinces. He had broken up some of the Achaemenid provinces. The governors of these provinces were called satraps, which is the Greek form of the word "Khashtra Puan", and each province was called a satrapy. In this division, the rule of the Median country, which included the provinces of Karina (Kerand), Cambadane (Kermanshah), Upper and Lower Media or the Media of the Rei region, was entrusted to Pytho of Macedon, son of Cratos.

However, during the time of Alexander the Great and his successors, this land attracted attention due to its lush pastures for breeding swift horses, which were a factor in the success of the armies of the ancient world; to the extent that the Greeks attributed these fertile areas to their mythological gods and called them Nysa or Nisha (ibid.).

Parthians: After the extinction of the Achaemenids, the political borders of Iran, including Kermanshah, were disrupted for a short period and some of the Iranian possessions were removed from the country's territory. With the restoration of the independence of Khorasan by Ashk I, the political borders of Iran were expanded again until they reached almost the size and extent of the borders of the Achaemenid state. The borders of Media during this period were also the same as the borders of the Achaemenid era.

During the Parthian era, the land of Kermanshah was divided into two independent satrapies, Karina, which is considered to correspond to present-day Kerand, and Kambadane or the Kermanshah region (Stoudeh); The Parthians ruled over the following provinces during their greatness (Mehrddad I): Parthia or Khorasan, Damghan, Semnan, the land of the Medes (present-day Tonekabon), Lesser Medes, Karina (present-day Kerand), Kambadane (Kermanshahan), Azerbaijan, Adiyabon (ancient Assyria), Kordon (Kurdistan), Khuzestan,

Pars, etc. In other words, the extent of the Parthian state at this time was from Ceyhon to the Euphrates, and during the time of Mehrdad II (the Great), the border of this state reached the Himalayas, and from the north, the border of Parthia reached the Caspian Sea and the Caucasus Mountains (ibid.).

Sassanids: During the Sassanid period, the political border in the south was limited to the natural boundaries of the Makran Sea and the Persian Gulf, and in the southwest it extended to part of the Arabian Desert. In the west, the border was changing due to constant wars with the Romans, but the Euphrates River and the Nusaybin and the western part of Armenia were often the western border of the Sassanid state. From the end of 225 AD, after the inconclusive siege of Hatra, Ardashir began a campaign to the north and west, that is, towards Azerbaijan and towards Media and Mesopotamia, in order to complete his territory. At the end of 266 AD, Ardashir was able to take Ctesiphon.

During the time of Ardashir Babakan, Kermanshahan was part of the Western Province, but during the time of Shapur II, when the Sasanian state became strong, this region was one of the provinces of the Western Part; the borders of Kermanshahan during this period were in the east of Kangavar, in the south of the borders of the provinces of Masbazan (Pasht-e-Ilam) and Mehregan-e-Kodak (Lorestan), in the west of the border of the province of Khosrow Sad-firuz (present-day Sar-e-Pul-e-Zahab), and in the north of the border of Kurdistan. This region was of particular interest due to its strategic location and proximity to the border of Iran with the Roman Empire, and was a place of conflict and conflict throughout the Sasanian period, and this geographical area was constantly invaded.

The Sassanid Empire finally came to an end during the reign of Yazdgerd III (633-651 AD); the final blow to the Sassanids was not dealt by the Byzantines, but by the Arabs. With the Arab domination of Iran, although the borders of Iran and Kermanshah were removed from the political map of the world, this loss had an important national effect, and that was the Iranian effort to revive the independent government of Iran through cultural and scientific influence in the Islamic Caliphate; Kermanshah was part of the province of Jabal during the Islamic period, and Jarri Zidan writes about the boundaries of this province during the Abbasid Caliphate as follows: "Jabal – Iraq Ajam: It is divided into several provinces, the most famous of which are the provinces of Kufa, which are called Dinur, and the provinces of Basra, which are called Nahavand; The mountainous country is bordered to the east by the deserts of Khorasan and Fars, to the west by Iraq and the island, to the north by Azerbaijan, Daylam, Rey, and Qazvin, and to the south by Khuzestan and Iraq. It has important cities, including Hamedan, Dinur, Kermanshah, Masbazan, Isfahan, Qom, Kashan, Lorestan, Karaj, Qazvin, the city of Zur, and Helwan (Sarpol-e-Zahab)" (ibid.).

Now, with the aim of understanding the historical and cultural potential of the corridor more precisely, we will examine the historical status of two important regions of this axis, namely Bisotun and Taqbostan, in this 1000-year historical period.

Bisotun: If we turn from the rocks of Bisotun Mountain towards the plain, we see a fertile land that extends to the foothills of the Kurdistan Mountains; there are pastures there and cereals and beets are also cultivated; this plain, 5 km wide and 30 km long, extends

southward to the gates of Kermanshah. Behesht Khosrow is an important date for the fertility of these lands in the Sasanian period (ibid.).

Through the writings of Herodotus, we know that the Persians considered all mountains to be sacred places where they made sacrifices to the gods; It was probably in the vicinity of this that Darius defeated Gaumate, who had installed himself in the place of Cambyses' brother, Bardia; Darius also happened to find a model for his relief in northwestern Iran, belonging to the Anubani-Nei Shah of Lulubi near Sarpol-e-Zahab; Darius's epitaph is undoubtedly a propaganda piece, a description of the king himself, and in this respect is very similar to the work of Augustus; both Darius and the Roman emperor were keen to advertise the legitimacy of their rule and to present their regime as a remedy for chaos, disorder, disorder and insecurity, and both used similar methods to do so.

This complex is about 3 meters high and 5 to 6 meters wide. King Darwish, who is taller than the other figures, is standing, wearing a Persian robe, royal shoes on his feet, an armlet on his arm, and a specially designed congress crown. He holds a bow in his left hand (a symbol of rulership) and raises his right hand in homage to Ahura Mazda, who has spread his wings above the other figures, and only the torso of this god is visible in the image. Ahura Mazda wears a crown, like Darius, he raises his right hand and holds a ring in his left hand, which is probably a symbol of royalty and is offering it to the king. Behind Darius stand two middle-ranking officials, one of whom is Vindfarnah, his archer, and the other is Gubaruh, his spearman. Nine rebels are seen before the king, the shortest of all. The rebel, Gaumate, is lying under Darius' left foot and has his hands extended towards him in a supplication.

It was no accident that Darius chose this place for his monument; a very ancient caravan route ran through it, a place that even now connects the lowlands of Mesopotamia, the area around Babylon and Baghdad, with the highlands of Iran. This road then connected with the Far East and became known as the Silk Road.

Later, the Parthian kings immortalized themselves in the same place where Darius immortalized his name, Saani in Bisotun; by doing so, the Parthians, like the Seleucids, considered this place sacred. The reliefs of Sarpol-e-Zahab, the numerous residences and tombs belonging to this period (the Parthians), confirm the fact that the Parthians considered Media and its capital Ecbatana to be an important region in their empire.

Beneath Darius's inscription and relief in Bisotun, the remains of a stone structure can be seen; This building has a 1.5 meter high and 7 meter long corridor that divides the building into two parts; at the end of this corridor, there is a room measuring 3.5 x 6.5 meters; in this corridor and around it, fragments of pottery were found that were identified as material pottery; these pottery are comparable to the pottery of Godin Hill in Kangavar and Nusijan Hill in Hamedan.

About 150 meters east of the relief of Darius in Bisotun, where the rock is in front, a statue of Hercules with a lion skin base (lion's image) has been created on a large, obliquely

shaped boulder. So that his left elbow is on the lion's head and his foot is on its rump. A cup is seen in his left hand and his bow and arrow are hung from an olive tree (which is also prominent). Next to the tree is a conical club with a crown. Next to his head is an inscription in Greek script in seven lines, which reads: "In the year 164 (Seleucid era) in the month of Pandomia, Hercules, the brilliant conqueror, was honored by Hyacinthus, son of Pantyachus, for rescuing Cleomenes, the commander of the upper satrapy." The time of the construction of this stone monument, according to its inscription, coincides with the beginning of the reign of Mehrdad I of Parthia.

There are Parthian reliefs in two different places in Bisotun. One set of reliefs, damaged by the current road, can be seen at the foot of the winding valley; another relief, carved on three sides on a huge piece of rock, was created on the so-called Parthian slope, about 200 meters north of the Greek relief of Hercules. Behind a rocky outcrop on the right side of the winding valley, the monument of Darius has been created on a flattened rock facing south and southeast. On this flat surface, two rectangular images have been carved, placed side by side without any gap, but of different sizes. The background of the Parthian image on the left, which is severely damaged and in the middle of the depression, an Islamic inscription has been created; the background of the image on the right, on which the remains of a battle scene between two horsemen can still be distinguished. The background of the image on the left, according to the remains available, had another composition with standing figures. According to the research carried out, this relief belongs to the Parthian king Mehrdad II, who is shown in front of four emirs; this relief was painted between 123 and 110 BC.

The bas-relief of the cavalry at the end of the studied bas-relief is carved into the flat part of a rock where a battle scene can still be seen; it shows two horsemen armed with spears, while one throws the other to the ground, depicting the battle scene between the cavalry of Godarz II and his rival Mehrdad.

The bas-relief of Mehrdad II (110-113 BC) below the bas-relief of Darius and nearby the bas-relief of Godarz in (51 AD) and between the 1st and 2nd centuries AD, the bas-relief of a Parthian prince on the slopes of Mount Bisotun are all the works and objective evidence that the Parthians were absolutely in this region and in the temple of Anahita in Kangavar, performing their rituals in the Achaemenid manner.

Three large carved capitals were known in the 18th century AD in Bisotun and its surroundings; After the relief of Darius, they are the most important historical and artistic documents that Bisotun has exhibited; the capitals, according to Herzfeld, belong to the period of Khosrow Don, with the Shah on one side and Anahita on the other.

The Sassanid bridge was built on the road leading from Bisotun to the village of Chambatan over the Gamasyab River. This bridge, which is metal in form, was built with stone architecture during the Sassanid period. In fact, in the past, the Sassanid road route from Bisotun connected the villages of Sarmaj and Takht Shirin. The Bisotun bridge refers to the caravan route and also to the Silk Road, during the Sassanid period and probably in the Middle Ages. From the Achaemenid period to the Parthian period, the trade and military route passed through the passage under the bridge.

The landscape of Bisotun and Kermanshah must have been rich in Sassanid buildings, some of which remained unfinished; Bisotun is at the head of the Takht Shirin, Sarmaj, Harsin, Shamsabad, Hajiabad, Sarpol Zahab, Kermanshah, Qale Kohneh and Taqbostan regions. Takht Shirin, which is located approximately 7 km away, facing Bisotun, has the ruins of a palace and fire temple and a huge stone tablet recorded by Rawlinson; this unfinished work still remains in place.

In conclusion: Bisotun, a unique gem in the heart of Iran, is a reflection of thousands of years of human history and culture that has continued to flourish from the Medes to the Sassanids. This historical region, with outstanding monuments such as the relief of Darius the Great, ancient inscriptions and structures, Sassanid bridges and unique stone pillars, not only preserves the legacy of ancient civilizations in its heart, but is also considered a symbol of art and culture. The fertile plains of Bisotun, which reach the foothills of the Kurdistan Mountains, have long been a place for agriculture and rich pastures. These beautiful plains, which extend to the gates of Kermanshah, have always been part of important trade and communication routes, such as the Silk Road. Bisotun has been a sacred place for various ethnic groups since the past; from Elamite temples to the relief of Anubani Nei, this ancient history is a testament to this.

The Darius Reliquary, one of the most prominent historical monuments in the world, is a demonstration of the legitimacy and authority of the Achaemenid Empire. An empire that was able to transform the turmoil of the times into a stable order.

This region is not only a symbol of the ancient civilizations of Iran, but also a place where tourists can take an unparalleled journey into the depths of human history by walking through its historical monuments and beautiful nature. A place where thousands of years of history, art and culture come together in one place, providing an unforgettable experience for visitors from all over the world.

Taqbostan: Among the works of Sasanian stone carvings, the most important, detailed and precise are certainly the Taqbostan stone carvings, which show the details of the life of the Sasanian kings in the best possible way; Taqbostan is located 9 km northeast of the new city of Kermanshah, along the main road to Baghdad from Hamedan; it is a mountain without a peak overlooking a small lake on which a relief of Ardashir II is carved. The Dihimstani image of Ardashir II is 4.5 meters wide and the height of the three figures without a crown is about 2 meters; the king is in the middle and on both sides of him stand Ahuramazda and Mithra; Ardashir receives a banded ring from Ahuramazda, who is on his right and wears a crown with a rim and turns his face towards the king; and Mithra stands on a lotus flower and holds a "barsami" in his hand (ibid.).

There are several interpretations of this relief: some consider the central figure to be Shapur I, who according to ancient records was crowned by his father, Ardashir, while others have interpreted the scene as a memorial assembly of Ardashir II's heroic victory over Julius after the death of Shapur II.

On the same mountain slope to the left of this relief are two caves (or porches), one smaller than the other, built by Shapur III (383-388 AD); this arch is 12 feet deep, 19 feet wide, and 17 feet high; it has three flat walls, and at the end of the porch is a relief of Shapur

III on the left, and his father Shapur II on the right. Near them are inscriptions in the Pahlavi script. Perhaps the motive for creating the sculpture of Shapur III was based on political aspects, because he created this scene next to the coronation scene of Ardashir II, to prove the legitimacy of his kingship, which was usurped by him, alongside his father Shapur II.

Girshman states: "It seems that in the late fourth century the province of Fars was of secondary importance in the life of the Sasanians; the first Sasanian kings up to Narsi carved their reliefs on the rocks around Persepolis, but Ardashir II and his successors, to immortalize their events, paid attention to the Bistoun rock, which Herzfeld called the Gate of Asia. This carved rock rises behind a pond and a new building; Near this building and to the left of it, the coronation scene of Artaxerxes II is carved... In this way, the art of sculpture is mixed with the art of painting and a contrast is created with the previous art of sculpture".

During his research, von Gall analyzed the architectural form and decorations of the great porch of Taqbastan in the context of the symbolism of the Iranian royal throne; he introduced this historical monument not as a relief of the Sassanid dynasty but as a symbol of the throne following the tradition of the buildings with royal thrones of the Achaemenids and Parthians; this interpretation of the porch is very convincing and clear; although the porch of Taqbastan, built a thousand years after the Achaemenid palaces, is not directly based on the original Achaemenid model. This elaborately decorated building, located among the economic and political centers of Mesopotamia and the vital center of the Iranian dynasty in the south and east, represents the legitimacy and authority of the monarchy in a multicultural, vast territory.

These paintings are as important from the point of view of art history as they are from the point of view of social history; because the scenes depicted are reflections of real life; it can be said with great certainty that the hunting scenes on the walls of the Taqbastan cave reflect in their composition and visual concept the influence of the mosaics and paintings of their time, such as those that, according to historians, once existed in Ctesiphon and Chios.

Another relic of the Sassanid era (Khosrow Anushirvan) was a platform (dekhe) where royal councils or assemblies were held, and according to Yaqt, it was located near Kermanshah and most likely not far from Taqbastan; here we quote Yaqt's words: "Near Kermanshah is a platform where the kings of China, Turan, India, and Rome gathered before Khosrow Anushirvan and held a royal assembly; this platform is square, one hundred cubits long and one hundred cubits wide, and is made of neatly arranged and regular stone slabs that are so skillfully joined together by iron nails that the distance between them is not visible and it looks like a single stone"; This description is sufficient to determine the location of this platform, because inevitably some ruins and remnants of this building must have remained, it can be said that there are ruins near Taqbastan and the natives point to hills and call them Khosrow's Palace.

Consequently: Unlike other parts of Iran that have been inhabited intermittently, Kermanshah has been inhabited without interruption in different periods of history, all stages and periods of human life from the Stone Age to prehistoric civilizations and then to the formation of great governments have undergone their development in this area; archaeological evidence and documents show that the Kermanshah region was one of the first

human habitations and was considered one of the important population centers in the central Zagros. In this place, mirages and springs of water flowed abundantly, and with spaces full of sacred and ideal rocks and exceptional strategic positions, it was located in the land of the great Median Empire. Initially, the great Medes and then the Persians founded very important cities on the edge of the royal road that connected the East and the West, from a vast area of this region. These ideal cities transmitted the ritual and political messages of Iranian culture and civilization to every passerby who came and went from China, Central Asia, and the West to Iran and the Mediterranean coasts.

Before the Achaemenids came to power, this region was considered one of the great cities of Media and corresponded to the region between Khaban or Kambadan. With the collapse of the Achaemenid government and the rise of the Greek Seleucid state, Kermanshah became one of the upper satrapies under the rule of the Seleucids under the name of Kambadaneh. During the Parthian period, this region was divided into two independent satrapies, Karina, which is considered to correspond to present-day Kerand, and Kambadaneh or the Kermanshahan region, which was considered one of the seven lower Parthian regions. This region received special attention from the Sassanid kings during the Sassanid rule, especially from the second half of the Sassanid era; Kermanshah was considered part of Mai or Media at this time and from the Helwan Pass to Hamedan and Kangavar it was part of this province, which was divided into two separate administrative units during the time of Qobad I of Sassanid.

During the Sassanid period, the western region, especially the areas of Bisotun, Taqbostan, and the valleys around this mountain, were places of worship for Zoroastrians. Iranians have had temples in every era, including Kangavar, Sahneh, Bisotun, Taqbostan, Dinor, Harsin, and Qasr Shirin. The existing ancient monuments indicate the religious importance of these areas not only to the Iranians but also to the Greeks; as in the Bisotun area and its surroundings, there were Greek temples that indicated the sacredness and validity of the mountain, its plain, and its springs to the Greeks.

As mentioned, in ancient times, mountains were highly sacred and were considered the abode of gods. In Taqbostan Ney, where large springs gushed from the mountain crevice, there was undoubtedly an old shrine, which in the times of Mazda worship was apparently dedicated to the praise of Anahita. Therefore, this place has had a significant position since ancient times. Or, it can be said that Kermanshah was of great importance to the Sassanid kings due to its proximity to Ctesiphon, and they spent the hot summers in the summer palaces of Kermanshah (Taqbostan). Due to the existence of a hunting ground and pleasant climate, this region was used by the Sassanid kings from the time of Ardashir Babakan to the time of Khosrow Parviz.

Being located on the Khorasan road also added to the importance of this region, this road that started from the Khorasan Gate in the east of Baghdad and crossed the desert and strong bridges built over the rivers until it reached Helwan and here it crossed the Jabal province with a Mori line and went northeastward and also passed through Hamedan until it reached Rey. In other words, Kermanshah is known as the highway of civilizations due to its location on this road and was the gateway to Asia to the famous Mesopotamian plain and had a convenient location in terms of trade and in the fourth millennium BC this province was one of the important centers of trade and commerce.

4-2- The central story of the project

The Splendor of the Achaemenid Era: The Founding of the Empire and the Beginning of the Development Movement

During the Achaemenid era, Iran became one of the largest and most advanced empires in the world. This empire facilitated trade routes between the East and the West by creating complex trade networks and extensive communication routes. As one of the key points in this network, Kermanshah played a fundamental role in the exchange of goods and culture. Bistoun, with its famous inscriptions, is a symbol of this glorious era; a period that transformed Iran into the center of global civilization and presented a rich heritage of culture and art to the world.

Bistoun, one of the most prominent works of this period in Kermanshah, is a symbol of the power and glory of the Achaemenids. The Bistoun inscriptions, carved by Darius the Great, are considered one of the most important historical documents of the order and authority of the Achaemenids. These inscriptions not only display the history and culture of this period, but also indicate the power and grandeur of this empire (researcher's findings from expert studies and interviews).

The Glory of the Sassanid Era: Revival of Power and Cultural Development

With the transition from the Achaemenid era, the Sassanid era began; a period that brought Iran to the peak of cultural and developed glory. The Sassanids not only preserved the Achaemenid legacy, but also transformed Iran into one of the world's leading centers by developing art, architecture, and culture. During this period, Kermanshah became one of the symbols of this glory and splendor, especially with magnificent works such as Taqbastan. Taqbastan, with its stunning reliefs of the coronation of kings and hunting scenes, is the manifestation of the peak of Sassanid art and culture.

Taqbastan, one of the most prominent works remaining from the Sassanid era in Kermanshah, is a symbol of this glory and splendor. This collection, which includes magnificent reliefs from the coronation of the Sasanian kings, well demonstrates the military power, political authority, and cultural development of this period. The delicate arts and religious symbols in Taqbastan reflect the profound worldview and philosophy of life of the Iranians during that period (the researcher's findings from expert studies and interviews).

Building on this rich history and glorious achievements of the past, Kermanshah seeks to build a bright future. By focusing on sustainable development, tourism, and innovation, the city will once again be on the path to becoming one of the world's leading centers for the exchange of goods, culture, art, and technology; the Kermanshah of the future, by attracting investors and tourists from all over the world, will be a city that, inspired by its glorious past, moves towards sustainable and humane development, and in this way, redefines its role as a center for the exchange of culture and technology. A future in which Kermanshah, as a symbol of Iran's glory, will become one of the world's leading tourism and investment destinations.

In fact, Kermanshah is preparing for an innovative and sustainable future by taking advantage of this rich history and redefining its role in the contemporary world. Focusing on human development, innovation, and global engagement, the city seeks to create an

international center for the exchange of goods, culture, and technology; this time, relying on knowledge, skills, and innovation, Kermanshah is on a new path of development. This development, by respecting humans and the environment, moves towards a bright and sustainable future. The Kermanshah of the future will be a city that, inspired by its glorious past, will become a global center for the exchange of culture, civilization, and technology, and in this path, redefines its role as a bridge between East and West, North and South.

Therefore, the Bisotun-Taqbostan corridor is not only a historical highway in the heart of Iran, but also a symbol of the deep connection between the past and the future of Kermanshah. This route, which was known as one of the most important commercial and cultural axes of Iran during the Achaemenid and Sasanian eras, is now moving towards a bright future with innovative projects that are always faithful to its rich historical roots. Each of the projects defined in this corridor is a manifestation of the story of Kermanshah's future; where the glorious past is intertwined with modern innovations and new perspectives that we have drawn for this land. In fact, these projects, by combining historical and cultural attractions with modern innovations, help create new attractions for tourists, strengthen trust and sustainable development (researcher's findings from studies and expert interviews).

3-3- Garden Design Specifications of Sassanid Hotel Taghestan:

3-3-1- product:

The Sassanid Hotel Taqobstan, inspired by the splendor of the Sassanids, is designed as one of the most important tourism projects of this corridor. The hotel, utilizing Sassanid architecture and art, provides a luxurious yet innovative space for its guests. This hotel is a place for cultural and artistic exchange that, using modern technologies, has become a center for the display and development of contemporary arts and cultural heritage of the region. Combining a glorious past and an innovative future, the Sassanid Hotel Taqobstan is a symbol of Kermanshah's movement towards a global destination for tourism and cultural and technological exchange.

-Business ideas:

Innovation and technology exchange center: Creating an innovation center in the hotel where entrepreneurs and experts from different fields can exchange knowledge and develop new technologies.

Art and Cultural Workshops: Conducting art and cultural workshops that redefine Sassanid art and culture using modern techniques.

Historical and Cultural Experiences: Providing educational and recreational programs that include reenactments of traditional Sassanid ceremonies and educational tours about the history and culture of this period.

Special Events: Hosting special events such as traditional music concerts, historical plays, and local festivals in the hotel space.

Luxury Shopping Collections: Creating shops and art galleries that include luxury products and handicrafts inspired by the Sassanid period.

-Features and Services:

Architecture and Design: Using Sassanid architectural elements in the design of buildings and green spaces.

Amenities: Luxurious suites with beautiful views, indoor and outdoor pools, conference halls, and festivals.

Restaurant and Cafe: Offering local and international cuisine with an emphasis on unique experiences in taste and service.

3-3-2- Project Capacity

The nominal capacity of this tourism complex, according to the criteria for establishing and operating a first-class tourism complex and 5-star hotels (Deputy Minister of Tourism, 2010), the potentials in the design and specifications of the experts' proposed design; includes providing 110 rooms and 280 beds, including 80 2-bed rooms and 30 4-bed rooms (calculations made by the researcher according to the existing area and the space allocated to each service in similar projects); the complex has a commercial complex with a capacity of 40 commercial units. Also, on the hotel site, a Sassanid garden with an area of 6 thousand meters and a restaurant in an area of 1000 meters are considered (calculations made by the researcher according to the existing area and the space allocated to each service in similar projects).

In the design and planning of a garden hotel tourism project, determining practical capacity is one of the key parts for resource management, cost control, and sustainable operation planning. Therefore, for the first year of operation, the practical capacity is considered to be 35% of the nominal capacity (calculations made by the researcher, considering the break-even point analysis of the project at 100% of the nominal capacity equal to 26.59%) and the maximum long-term operating capacity is also determined to be 75%. This decision was made based on a comprehensive analysis of the constraints, potentials of the region and management requirements, which will be explained in detail below.

In the first year of operation, achieving 100% of the nominal capacity of the project is impossible for various reasons, including infrastructure constraints, the need for coordination between sectors and consumer behavior (marketing and damming). Considering this, using 35% of the nominal capacity is a logical decision to reduce the implementation and operational risks in the early stages of operation. This decision is justified by the following reasons:

Seasonal and tourism fluctuations: In tourist areas, demand is highly dependent on seasons, holidays, and weather conditions. During certain times of the year (such as Nowruz or summer holidays), hotel occupancy peaks, while it may decrease during off-peak seasons.

Room and space maintenance: In order to provide standard services, it is necessary to periodically repair and maintain the rooms and various parts of the hotel. This process temporarily removes part of the room capacity.

Emergency bookings and flexibility: Hotels need flexibility to accommodate VIP guests, last-minute bookings, or unexpected guests. Considering full capacity (100 percent) deprives the hotel of this opportunity and causes dissatisfaction.

Quality of service and guest experience: Occupancy above 75 percent in the long term can put a lot of pressure on staff and services and reduce the quality of service. For example, room cleaning times or restaurant and reception services may be affected.

Crisis and risk management: In special situations such as natural disasters, unforeseen events or sudden changes in bookings, the hotel needs spare capacity to manage the situation.

Global standards approach: According to the World Tourism Organization (UNWTO) and many international hotel standards, the average optimal occupancy rate for hotels is in

the range of 70-75%. This value is accepted as a reference for optimal and sustainable hotel performance.

The decision to set a practical capacity of 35% in the first year and a ceiling of 75% in the long term was made for logical reasons and based on a realistic analysis of the project conditions. This decision not only helps in better resource management and risk reduction, but also ensures that the project can continue to operate in the long term with the desired service quality and sustainable management. Maintaining a balance between optimal operation and compliance with infrastructural and environmental considerations will ensure the project's success in attracting tourist satisfaction and its economic sustainability.

The following tables are provided with the services, capacity, and unit price of each service; it should be noted that these items have been used for the financial and economic analysis of the project.

Table 11 :Project Capacity

No.	Description	Unit	Nominal Capacity
1	Double Room (2 beds)	Rooms per year	29,200
2	Quad Room (4 beds)	Rooms per year	10,950
3	Restaurant - Café	People per year	334.340
4	Sports Hall (Pool, Sauna, Jacuzzi, Gym)	People per year	39.420
5	Commercial Center	Units per year	40
Total			413.950

Source 23: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

3-3-3-Space and infrastructure required

This section encompasses all the physical and service infrastructure required for implementing the project, which must be executed within the designated area of 21,000 square meters, as outlined in the table below:

Table 12: Space and Infrastructure Required for the Project

Description	Covered Area (m ²)	Open Area (m ²)	Total Area (m ²)	Notes
Ground Floor: Lobby, Café, Management and Offices - Sports Hall	-	-	-	70 rooms (30 m ² each per floor) + 40% of total area (public) + 1.5% total for contingency
First Floor: Rooms	-	-	-	
Second Floor: Rooms	-	-	-	
Rooftop: Penthouse Rooms – Elevator Shaft	-	-	-	
Total Land Area of Hotel	3,000	0	3,000	
Achaemenid Garden	0	9,000	9,000	
Restaurant - Café	1,000	0	1,000	
Shopping Center	1,200	0	1,200	41 units (40 m ² each) + 40% of total area (public) + 1.5% total for contingency
Security Booth	150	0	150	
Parking	0	5,000	5,000	
Circulation and Waiting Areas	0	1,548	1,548	
Total	5,350	15,548	20,898	

Source24 : Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

3-3-4- Site Selection

In order to carry out a logical process for location, it is necessary to collect different options with their specific characteristics and then examine the conditions of each one so that, according to the location goal, less valuable options are eliminated from the review circle and the review is focused on stronger options; therefore, in the initial stage, through interviews with the elite group, a list of potential sites in the vicinity of the implementation area of the plan was prepared. After preparing a list of influential indicators in hotel location, the indicators were evaluated and weighted using the TOPSIS technique and the best option (site) was introduced.

In the following, the proposed sites are first introduced, then the influential indicators are introduced, and finally the results are presented.

Suggested locations for the Sassanid Hotel Garden – Taq Bostan

Site number one:

With an area of 2.8 hectares, it is located less than 1.3 kilometers from the historical site of Taqbestan and less than 5 meters from the old Kermanshah-Hamdan road; it should also be noted that there are restrictions in this area in terms of building height and type of materials.

Image14 : Site number one



Source 25: Taken from a Google Map clipping by the researcher.

Table 13: Information on Site 1

Attribute	Details
Latitude	34° 22' 50" N
Longitude	47° 8' 39" E
Elevation	1899 meters above sea level
Slope	42 degrees
Area	28,250 square meters
Ownership	Government-owned

Source26 : Derived from Google Earth data by the researcher

Site number two:

It is located on an area of 2 hectares, about 1 kilometer from the historical site of Taghe bostan, next to the eastern park of Tagh,e bostan, and less than 150 meters from the old Kermanshah-Hamedan road; it should also be noted that there are restrictions in this area regarding building height and type of materials.

Image15 : Site number two



Source 27: Taken from a Google Map clipping by the researcher.

Table 14: Information on Site 2

Attribute	Details
Latitude	34° 22' 50" N
Longitude	47° 8' 39" E
Elevation	1899 meters above sea level
Slope	42 degrees
Area	20,200 square meters
Ownership	Government-owned

Source28 : Derived from Google Earth data by the researcher

Site number three:

It is located with an area of 5.7 hectares, about 2 kilometers from the historical site of Bisotun, about 60 meters from the old Kermanshah-Hamedan road, and 5 meters from the Zafar sub-road; and is privately owned.

Image16 : Site number three



Source 29: Taken from a Google Map clipping by the researcher.

Table 15: Information on Site 3

Attribute	Details
Latitude	34° 22' 44" N
Longitude	47° 9' 15" E
Elevation	1899 meters above sea level
Slope	42 degrees
Area	57,000 square meters
Soil Type	-
Ownership	Private

Source30 : Derived from Google Earth data by the researcher

Site number four:

It has an area of 2 hectares, about 3 kilometers from the historical site of Taghebstan and about 300 meters from the Taqbostan furniture store; it is state-owned and within the boundaries of Kermanshah Amusement Park.

Image17 : Site number four



Source 31: Taken from a Google Map clipping by the researcher.

Table 16: Information on Site 4

Attribute	Details
Latitude	34° 21' 29" N
Longitude	47° 6' 29" E
Elevation	1899 meters above sea level
Slope	42 degrees
Area	20,000 square meters
Soil Type	-
Ownership	Private

Source32 : Derived from Google Earth data by the researcher

Influential factors in hotel location selection:

Hotel location selection is a vital element for destination management strategy. Understanding the determinants of hotel location selection is a factor in ensuring coherent spatial planning in tourism destinations (Bazm Avard & Kiamehr, 2015); According to Erbil and Pizam (1997), tourist attractions are important and influential factors in hotel location and they concluded that tourists tend to have a hotel location very close to the tourist attraction so that they can walk from the tourist attraction to the hotel. Tourist attractions are important as the main tourism products to support the development of the tourism industry. In a destination, tourist attractions provide an opportunity for tourists to have fun and entertainment to satisfy the main motivation of their trips. Ritter discussed another important factor affecting the distribution of hotels in 1986. He stated that hotels are located based on the transportation technology available in their areas. For example, before the advent of the railway, hotels were mostly located along the piers in coastal cities. With the advent of railways, railway stations became important. With the invention of the automobile, roads and boulevards became the preferred location for hotels. As roads became closer and closer to each other and direct routes from the city center, areas outside the city center and the outskirts of a city became important in choosing a hotel location. Weaver (1993) concluded that the reason why tourists prefer a location is the access to various services. Also, when hotels choose their location, access to other facilities such as airports, railway stations and tourist attractions is considered. In addition, different types of infrastructure are very important for the growth of tourism in destinations because they offer specific places containing different types of tourism; the final output of tourism products is rooted in the different experiences of tourists; and it depends heavily on the type of infrastructure that tourists use. Therefore, the use of infrastructure plays an important role in the process of tourism development and tourism experience. Hotels, as a service industry, are located close to potential markets because hotels are looking for increased demand from potential guests. Barros in 2005 showed that hotels close to potential markets perform better despite poor accessibility in terms of productivity. In addition, Yang et al. (2012) in their research considered the factors of density of public service infrastructure, access to roads, access to metro, and access to tourist attractions to be effective in locating hotels. Also, Warsi and Rezaei (2012) considered the indicators of distance from communication network, distance from tourist attraction centers, land use, distance from green space, distance from sports centers, distance from higher education centers, and distance from industrial centers to locate hotels in Shiraz; therefore, based on the studies conducted and the opinions of experts, 5 indicators were selected for locating hotels; Which is given in the following table:

Table 17: Influential Location Selection Criteria

Index	Criterion Title	Unit of Measurement	Criterion Type
X1	Distance from the most visited tourist attraction	Meters	Negative
X2	Distance from main communication routes	Meters	Negative
X3	Distance to industrial centers and incompatible land uses	Meters	Negative
X4	Possibility of expansion (area)	Meters	Positive
X5	View and natural scenery	Bipolar*	Positive

* Bipolar scale refers to numerical allocation between 0 and 10, where a higher number indicates greater desirability.

It should be noted that in this table, the effect of each index is considered as a positive ideal: as the index value increases, the site's desirability for building a hotel will increase, and a negative ideal: as the index value increases, the site's desirability for building a hotel will decrease.

Selecting the best location using the TOPSIS technique:

In order to carry out the location process, 4 sites were evaluated using 5 indicators (Table 49), and as a result, site (1) was selected as the optimal option. The following table shows the values of the indicators determined in Table 49 for each site based on information obtained from field observations and Google Earth software.

Table 18: Location Selection Criteria Values

Site	X1 (Distance from Tourist Attraction - meters)	X2 (Distance from Main Routes - meters)	X3 (Distance to Incompatible Land Uses - meters)	X4 (Expansion Possibility - meters)	X5 (View and Scenery - Bipolar Scale)
Site 1	1,315	5	4,500	28,250	8
Site 2	1,052	220	4,600	20,200	10
Site 3	2,175	200	5,080	57,000	5
Site 4	3,910	3,600	570	20,000	4

Source 33: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher.

In the following, in order to equalize the scale (descale) of the indicators, the linear descale method is used; in this method, each element of the existing norm is divided from the column. The results are given in the table below.

To determine the weight of the indicators, the entropy method is used; for this purpose, after determining the value of the indicators and normalizing them, the entropy value of each indicator must be calculated, then the degree of deviation is calculated, and finally the weight of each indicator is determined by dividing the calculated deviation value of the indicator by the set of deviations.

In the next step, it is necessary to obtain the weighted equalized values, for this purpose, we multiply the weight obtained for each indicator by each of the values of the normal matrix.

Next, it is necessary to calculate a positive ideal and a negative ideal for each indicator, for this purpose, for indicators that have a positive load, the largest value of that indicator is selected as the positive ideal; And for indicators with negative load, the smallest value of that indicator is considered as the positive ideal.

Finally, to find the best site, it is necessary to calculate the relative proximity of each site to the ideal solution. The Euclidean distance value of each option from the positive and negative ideal and the value of the ideal solution are given in the following table:

Table 19: Calculation of the Relative Proximity of Options to the Positive Ideal Value

Site	Euclidean Distance from Positive Ideal	Euclidean Distance from Negative Ideal	Total Distance from Positive and Negative Ideals	Closeness to Positive Ideal
Site 1	0.0356	0.6034	0.6390	0.94426
Site 2	0.0527	0.5676	0.6203	0.91501
Site 3	0.0506	0.5707	0.6213	0.91861
Site 4	0.6039	0.0357	0.6396	0.05582

Source 34: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

According to the table above, the relative proximity values of each option to the positive ideal point were calculated and for site number 1, it is closer to one than the other options and has been selected as the final option. Therefore, according to the expert opinion and the assumptions of the space and infrastructure of the plan, the land cost has been considered as follows in the table below:

Table 20: Land Cost of the Project

Description	Area (m ²)	Price per m ² (Rial)	Cost (Million Rial)	Completed	Required	Total
Land	21.000	100.000.000	2.100.000	0	2.100.000	2.100.000

Source 35 : Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

3-3-5-Equipment and machinery

Given the size of the project, listing all the headings and detailed items related to the equipment required by the project would reduce the effectiveness of the report, so below, as necessary and sufficient, information related to each section and the equipment considered for that section has been provided, along with the total cost of the required equipment. Also, full details of this section of the report are available in the attached file (Technical, Financial, and Economic Calculations of Sasanian Hotel Garden Tourism Project); It should be noted that all the required items can be supplied within the country.

Table 21: Required Equipment and Machinery for the Project

Section	Total Cost (Million IRR)	Required Equipment
Double Rooms	372,800	High-quality double beds, bedside tables, reading lamps, TV, heating/cooling systems, mini-fridges, wireless internet, electronic door locks, safes.
Quad Rooms	162,300	Two double beds, additional bedside tables, full-length mirrors, larger TVs, spacious wardrobes, mini-bars, fire alarm systems, larger safes.
Management & Reception	41,260	Reception desk, modern desk, computer systems, hotel management software, CCTV, fire alarm and suppression systems, monitors displaying key information.
Restaurant & Cafe	37,600	Kitchen equipment: industrial stoves, industrial refrigerators and freezers, food preparation equipment, modern tables and chairs, coffee machines, proper ventilation, fire suppression systems.
Shopping Center	1,610	Commercial units, air conditioning, safety systems, lighting systems, payment systems, signage and announcements, restrooms, lighting design, landscaping, and interior design.
Parking Area	10,670	Asphalt flooring, standard line markings, CCTV, adequate lighting, guide signs, special spaces for people with disabilities.
Total	626,240	-

Source 36: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

3-3-6- Raw materials and intermediate components

Given the size of the project, listing all the headings and detailed items related to the consumables required by the project would reduce the effectiveness of the report, so below, as necessary and sufficient, information related to each section and the consumables considered for that section is provided, along with the total cost of the required consumables. Also, full details of this section of the report are available in the attached file (Technical, Financial, and Economic Calculations of Sasanian Hotel Garden Tourism Project); It should be noted that all the required items can be supplied within the country.

Table 22: List of Raw Materials and Intermediate Parts Required for the Project

Section	Total Cost (Million IRR)	Required Consumables
Accommodations	50,887	Bed linens, blankets, pillowcases, towels, shampoo, soap, tissues, instant tea and coffee, bottled mineral water.
Management & Reception	33,145	Paper, pens, printer ink, tissues, hospitality items (tea, coffee, mineral water), cleaning materials.
Restaurant & Cafe	165,344	Food ingredients (meat, chicken, vegetables, grains), beverages, spices, dishwashing and surface cleaning detergents, tissues.
Shopping Center	1,072	Light bulbs, cleaning and disinfecting agents, fire extinguishers.
Parking Area	428	Line-marking paint, guide signs, surface cleaning materials, maintenance supplies (bulbs, trash bags).
Total	250,875	-

Source 37: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

3-3-7-management and human resources

Designing the organizational structure and defining job positions for the Achaemenid Hotel Garden is one of the key factors for the success of this large project. This hotel, with 120 rooms and a capacity of 280 beds (based on services and capacity to be provided, researcher calculations and standards and regulations of the tourism complex (National Tourism Office, 2010)) per year, includes various facilities such as a restaurant and cafe, a Sassanid Garden, and a shopping center. For efficient operation and provision of quality services, a coherent and clear organizational structure is needed that clearly defines roles, tasks, and working relationships.

In designing this structure, the characteristics and needs of the complex were first carefully examined. Analysis of existing facilities, types of services, and workload of each department provided information on which the organizational structure was based. For example, a 1,000-square-meter restaurant and café require teams to manage the kitchen, catering, and service, while hotel suites require staff to manage reservations and provide amenities. Also, departments such as security, landscaping, and parking management are considered vital units of the complex.

Specific job titles were defined for each section of the complex, including 26 job titles with specific duties. These positions are designed to cover all operational and management needs. These positions include the overall complex management, restaurant supervisors, technical and facility managers, recreation and sports staff, and security teams. Each of these roles was determined based on the number of personnel required and workload, so that a total of 80 people were considered for this complex. The following is information about the jobs, positions, numbers, and salaries:

Table 23 :Classification of Jobs by Skill Level

No.	Skill Level	Description	Number
1	Specialist	Sports coach, lifeguard, waiter, bartender, nurse, emergency medical services	46
2	Skilled	Management, administrative, and sales sections	6
3	Unskilled	Services (suites), landscapers, waiters, services (restaurants and cafes, etc.), water site workers, security guards	28
Total			80

Source 38: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

Table 24 :Human Resources of the Plan

No.	Position	Current (Number)	Required (Number)	Total (Number)	Monthly Salary per Person (Rial)	Total Monthly Salary (Rial)	Annual Salary (Million Rial)
1	CEO	0	1	1	450,000,000	450,000,000	7,200
2	Executive Manager (Operations)	0	1	1	260,000,000	260,000,000	4,160
3	Finance and Administration Manager	0	1	1	260,000,000	260,000,000	4,160
4	Accountant Specialist	0	2	2	180,000,000	360,000,000	5,760
5	Human Resources	0	1	1	180,000,000	180,000,000	2,880
6	Operations Planning	0	1	1	180,000,000	180,000,000	2,880
7	Sales Specialist	0	2	2	220,000,000	440,000,000	7,040
8	Marketing Specialist	0	2	2	220,000,000	440,000,000	7,040
9	IT and Information Technology	0	1	1	220,000,000	220,000,000	3,520
10	Reception and Reservation Officer	0	4	4	180,000,000	720,000,000	11,520
11	Guide and Producer	0	2	2	160,000,000	320,000,000	5,120
12	Warehouse Supervisor	0	1	1	220,000,000	220,000,000	3,520
13	Assistant Warehouseman	0	1	1	160,000,000	160,000,000	2,560
14	Driver and Logistics	0	2	2	160,000,000	320,000,000	5,120
15	Purchasing Officer	0	2	2	180,000,000	360,000,000	5,760
16	Facilities Technician	0	1	1	200,000,000	200,000,000	3,200
17	Health and Safety Officer	0	1	1	160,000,000	160,000,000	2,560
18	Lifeguard	0	2	2	140,000,000	280,000,000	4,480
19	Cleaning Staff (Suites)	0	27	27	120,000,000	3,240,000,000	51,840
20	Landscaping Worker	0	2	2	120,000,000	240,000,000	3,840
21	Chef	0	2	2	300,000,000	600,000,000	9,600
22	Assistant Chef	0	2	2	160,000,000	320,000,000	5,120
23	Waiter	0	6	6	120,000,000	720,000,000	11,520
24	Bartender	0	2	2	200,000,000	400,000,000	6,400
25	Cleaning Staff (Restaurant & Café)	0	7	7	120,000,000	840,000,000	13,440
26	Security Guard	0	4	4	120,000,000	480,000,000	7,680
Administrative Salary and Wages		0	26	26	-	5,250,000,000	84,000
Service Salary and Wages		0	54	54	-	7,120,000,000	39,109
Total Salary & Wages		0	80	80	1,400,000,000	12,370,000,000	265,829

*The salary data was extracted from the annual salary report of Job Vision recruitment company and is adjusted according to the location and structure of the project.

3-3-8- Ownership and legal permission

-Land ownership

The land intended for the implementation of the Sassanid Hotel Garden project, with an area of about 21,000 meters, is owned by the Kermanshah Provincial Tourism Development Company, according to the announcement of the Director of the Tourism Development Company and the Head of the General Directorate of the Cultural Heritage, Tourism and Handicrafts Organization. According to the documents provided, this land has valid registration documents and there are no legal obstacles to its use as a recreational and tourism complex. The location of the land near the dam and the natural and historical landscape add to its value and it is considered as one of the key points for the development of tourism infrastructure in the region.

-Intellectual Property and Privileges

In this project, intellectual property and privileges include the rights and authorities granted to the project owners and investors regarding intellectual assets and innovations related to the project. The main issues related to intellectual property and privileges are:

Design and branding: All architectural designs, interior and exterior design, logo, brand, and visual identity of the complex are protected by intellectual property laws and their rights will be exclusive to the investors and operators of the project; it should be noted that the intellectual property of the geographical area, handicrafts, agricultural products, food, rituals and customs related to the tourism target area is socially owned and has social ownership.

Innovations and technologies: If the project uses innovative technologies for energy management, environmental protection or the provision of tourism services, the rights related to these technologies must be registered and protected through patents and legal certificates.

Operation privilege: Based on the BOT contract, investors will have the exclusive right to exploit the complex's facilities and services for a specific period of time. This privilege includes the exploitation of residential, recreational spaces, restaurants and other facilities.

-Legal permits

Constructing a hotel garden in historical and natural areas such as Bisotun, given the cultural and ecosystem values of this area, requires strict compliance with the laws and obtaining relevant permits from relevant organizations. These permits include approvals from the Cultural Heritage and Tourism Organization to maintain harmony with the historical environment, environmental permits to preserve the ecosystem of the area, as well as construction, operation, and establishment permits from relevant government institutions. The purpose of this process is to ensure the implementation of projects that, while developing tourism infrastructure, are also committed to preserving and protecting natural and cultural resources. It should be noted that the permits and the process for obtaining them are given in Chapter 6 of this report.

-Infrastructure Status

According to the assumptions obtained from section (3-6-3) of this report regarding the status of access to communication, water, electricity and gas infrastructures within the project implementation area, it is necessary to note that there is access to infrastructures within the project implementation area and the site in question; also, to supply the water required by the project, it is suggested to use storage in large tanks and to utilize water consumption optimization technologies such as recycling and drip irrigation systems. In the field of electricity, the construction of a solar power plant or the use of gas-fired generators can be proposed as alternative solutions to supply the required electricity; in this regard, gas generators are foreseen in the project to supply the complex with electricity. Also, for fuel, providing on-site storage tanks and creating urban gas transmission infrastructures can help to overcome the challenges. As a result, the status of infrastructures within the project implementation area and the site in question is given in the following table:

Table 25: Status of Infrastructure in the Project Area

No.	Required Infrastructure	Distance to Project Site (km)	Source of Infrastructure
1	Water	Available	Water Supply Facilities of Kermanshah
2	Electricity	Available	Kermanshah Electricity Distribution Network
3	Gas	Available	Kermanshah Gas Pipeline
4	Telecommunications	Available	Kermanshah Telecommunications Center
5	Main Road	5 meters	Kermanshah-Hamedan Highway

Source 39: Field visit by the researcher and interviews with local managers

3-3-9- Market study and Competition

This section of the report aims to examine the level of correspondence between supply (number of available beds in high-quality accommodation centers) and demand (number of foreign tourists using hotels). The results of this section of the report can be a basis for planning the development of the province's accommodation infrastructure and identify the need for new investments or improving the quality of existing services. For this purpose, the occupancy rate of high-quality hotels has been calculated using data from the provincial statistical yearbook (2022). The results show that in 1401, tourists using hotels used low-quality accommodations for accommodation; therefore, it can be concluded that there is a limit to the high-quality accommodation infrastructure in the spatial area of the plan.

In the following, information from the provincial statistical yearbook (2022) regarding the number of foreign tourists using hotels and the number of accommodations in Kermanshah province in terms of capacity is provided.

Table 26: Number of Tourists Using Hotels

Year	Number of Foreign Tourists Using Hotels
1385	15,879
1390	27,000
1395	16,943
1396	16,140
1397	16,864
1398	18,532
1399	1,968
1400	11,049
1401	28,755
Average Annual Growth Rate	0.82
1402	52,355
1403	95,325
1404	173,562
1405	316,010

Source 40: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

According to the assumptions of the table above, the number of tourists using hotels in 1401(2022) was 27,755 people, which, given the annual growth rate of 0.82, will be 316,010 people for 1405(2026). The following is information about accommodations in terms of capacity in the province (Kermanshah Provincial Management and Planning Organization, Kermanshah Province Statistical Yearbook, 2022).

Table 27: Number of accommodations in the province by capacity (beds)

Year	Total accommodations	Hotel					Other					
		Five-star	Four-star	Three-star	Two-star	One-star	Hospitality	Hotel Apartment	Pension	Tourist complex	Traditional residence	Eco-tourism residence
1385	0	0	0	0	0	0	0	0	0	0	0	0
1390	2706	230	392	438	548	77	985	36	0	0	0	0
1395	3207	230	412	832	645	136	816	136	0	0	0	0
1397	3569	277	360	723	749	136	843	136	345	71	0	0
1398	3860	300	342	603	908	166	843	178	520	71	0	0
1399	4215	300	342	603	908	166	843	232	0	150	65	690
1400	4285	300	342	603	908	166	843	232	0	150	65	760
1401	4607	300	342	603	908	166	873	262	0	150	123	880

Source 41: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

According to the information in the table above and the field survey, the number of high-quality accommodations in the province is 300 beds. Considering the average stay of 6 nights per tourist in the province, the occupancy rate of high-quality hotels is given in the following table:

Table 28: Occupancy Rate of High-Quality Hotels

Year	Tourists Using Hotels	Average Stay per Tourist	Capacity of High-Quality Hotels	Occupancy Rate
1400 (2021)	11,049	6	300	61%
1401 (2022)	28,755	6	300	158%
1402 (2023)	52,355	6	300	287%
1403 (2024)	95,325	6	300	522%
1404 (2025)	173,562	6	300	951%
1405 (2026)	316,010	6	300	1732%

Source 42: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

Based on the assumptions in the table above, it can be concluded that the number of tourists is much higher than the current and future available capacity, indicating a severe shortage of quality beds. Most likely, this indicates that tourists are staying in other types of accommodation (such as lower quality hotels, eco-tourism or informal accommodation). The following table shows the required capacity of high-quality hotels, assuming a desirable occupancy rate of 75%:

Table 29: Required Capacity for High-Quality Hotels

Year	Tourists Using Hotels	Average Stay per Tourist	Capacity of High-Quality Hotels	Occupancy Rate	Ideal Occupancy Rate	Required Capacity of High-Quality Hotels	Capacity Shortage
2021 (1400)	11,049	6	300	61%	75%	242	(58)
2022 (1401)	28,755	6	300	158%	75%	630	330
2023 (1402)	52,355	6	300	287%	75%	1,148	848
2024 (1403)	95,325	6	300	522%	75%	2,089	1,789
2025 (1404)	173,562	6	300	951%	75%	3,804	3,504
2026 (1405)	316,010	6	300	1,732%	75%	6,926	6,626

Source 43: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

As a result, Kermanshah, as one of the historical and cultural provinces of Iran, has a high capacity to attract foreign and domestic tourists; considering the limitations of high-grade accommodation infrastructure, examining the gap between supply and demand, developing accommodation infrastructure can lead to attracting more tourists and increasing the province's share of tourism revenues.

3-3-10- Introduce target market:

Based on the assumptions made from the current situation, the tourism potential of the territory and the anticipated characteristics for the implementation of the plan and interviews with the elites, the target market of the project is domestic and foreign tourists interested in historical, cultural and natural potentials. This market includes people interested in visiting historical monuments, familiarizing themselves with the culture and customs of the local community, rock climbing and mountaineering, and short-term stays in tourist areas.

In terms of target market segmentation, based on the opinions of elites and experts in the field, focusing on attracting domestic customers from organizations and companies and domestic tourists with a luxury lifestyle along with foreign tourists interested in cultural and historical experiences can ensure the diversity and sustainability of the project's income. These strategies will not only help expand the range of customers, but will also create opportunities for brand growth and recognition at the national and international levels.

Foreign tourists: include tourists from neighboring countries, Europe and East Asia who are interested in experiencing the culture and history of Iran.

Domestic tourists interested in local and historical environments: are tourists who are looking for a special and distinctive experience in local environments with luxury services. This group of tourists is mainly from the affluent or upper middle class and is willing to pay more for high-quality services.

Domestic tourists interested in sports environments: are tourists who are looking for an adventurous experience, rock climbing and mountaineering and staying in a luxurious local environment, historical and cultural attractions, this group of tourists is mainly from the affluent or upper middle class and is willing to pay more for high-quality services.

3-3-11- Operational Plan and Project Implementation Timeline

The operational plan of the project includes various phases from the initial stage of infrastructure construction to the completion and final operation of the project. The schedule for the implementation of the project is as follows; it should be noted that no physical progress has been made within the implementation area.

Table 30: Project Implementation Timeline

Phase	Activity	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Pre-development	Feasibility studies and economic analysis																				
	Preparing maps and architectural design																				
	Obtaining legal and regulatory permits																				
Land Preparation	Land preparation and leveling																				
Initial Construction	Implementing basic infrastructure (water, electricity, gas)																				
	Start constructing suites and accommodation units																				
	Building public spaces (restaurant, marketplace, green areas)																				
Facilities and Equipment	Installing technical and comfort equipment (heating, cooling systems)																				
	Installing security and safety equipment																				
	Final inspection and review																				
Final Preparation	Obtaining operational permits																				
	Equipment setup and preparation for opening																				
	Opening and commencing operations																				
Operation																					

Source 44: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

3-3-12- Financial projection

Based on the assumptions obtained from the project specifications, including the project introduction, infrastructure, and project capacities, the following financial information related to investment costs, production costs, break-even point, economic indicators, etc. has been provided; it should be noted that the detailed items, references, calculation methods, and analyses have been provided in the attached Excel file (Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project); the financial and economic summary of the project is as follows:

Table 31 :Financial and Economic Summary of the Project

Title	Amount	Unit
Internal Rate of Return (IRR)	24.8%	Percent
Payback Period	5 year and 3 months	-
Break-even Production Point	17.74	Percent
Fixed Investment	5,413.175	Million Rial
Working Capital	78.184	Million Rial
Total Investment	5,491.359	Million Rial
Production Costs	1,081.527	Million Rial
Annual Sales	3,423.620	Million Rial
Applicant's Cash Contribution	3,391.359	Million Rial
Applicant's Cash Contribution	7,414.849	USD

Source 45: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

3-3-12-1- Cost Estimation

Below are the details of investment costs, working capital, and production costs:

Table 32: Investment Costs of the Project

No.	Description	Total (Million IRR)	Percentage
1	Land	2,100.000	39
2	Landscaping	164.864	3
3	Building	1,786.140	33
4	Equipment	626.240	12
5	Infrastructure	113.450	2
6	Vehicles	86.500	2
7	Miscellaneous and Unforeseen (10%)	487.719	9
	Total Fixed Assets	5,364.913	100
8	Pre-Operational Costs	48.262	1
	Total Fixed Investment Costs	5,413.175	100
9	Working Capital	78.184	1
10	Other Assets	0	0
	Total Project Investment Costs	5,413.175	100

Source 46: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

According to the assumptions in Table 65, the highest investment cost with 39 percent is related to the land sector, and after the land cost, the building and equipment costs with 33 and 12 percent of the total fixed investment have been allocated. It is worth noting that unforeseen costs equal to 10% have been considered based on optimization and the practice of financial calculations of pre-feasibility studies.

Table 33: Production Costs by Fixed and Variable Categories

No.	Description	Percentage	Fixed Cost	Percentage	Variable Cost	Total Cost (Million IRR)
1	Consumables	0	0	100	250.875	250.875
2	Salaries and Wages	70	162.443	30	69.618	232.061
3	Water, Electricity, Fuel, Communications	20	3.918	80	15.658	19.573
4	Maintenance	20	23.553	80	94.211	117.764
5	Marketing and Advertising	20	34.236	80	136.945	171.181
6	Miscellaneous and Unforeseen (6%)	20	9.497	80	37.990	47.487
7	Depreciation	100	242.386	0	0	242.386
	Total	-	476.229	-	605.298	1.081.527

Source 47: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

According to the assumptions in Table 33, the highest production costs are related to consumables and salaries. It should be noted that, given the nature of the project and the potential of the geographical area, especially the analysis of the information and advertising situation, in order to achieve the project's efficiency, we need proportionate and extensive activities in the field of marketing and advertising. Therefore, the marketing and advertising costs have been set at 171,181 million rials (5 percent of total revenue).

3-3-12-2- Revenue Estimation

Considering the break-even point of production at nominal capacity (26.59%) and expert opinion, the capacity for the first year is considered to be 35%; the following is the project revenue table for 5 years of operation:

Table 34: Project Revenues in 5 Years after Start of Operations

No.	Description	Total Year 1	Year 2	Year 3	Year 4	Year 5
	Occupancy	35%	45%	60%	75%	75%
1	Double Room (2 beds)	306,600	394,200	525,600	657,000	657,000
2	Quadruple Room (4 beds)	306,600	394,200	525,600	657,000	657,000
3	Restaurant - Cafe	468,076	601,812	802,416	1,003,020	1,003,020
4	Gymnasium	41,391	53,217	70,956	88,695	88,695
5	Shopping Center	75,600	97,200	129,600	162,000	162,000
	Total	1,198,267	1,540,629	2,054,172	2,567,715	2,567,715

Source 48: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

The total revenue is projected to grow steadily as the operational capacity increases from 35% in the first year to 75% in the fourth and fifth years. The total revenue for Year 1 is 1,198,267 million IRR, increasing 2,567,715 million IRR by Year 4 and Year 5.

3-3-13- Project Operation Duration

The duration of the project operation has been determined based on the analysis of the useful life of the facilities, the nature of the project, and the evaluation of NPV (Net Present Value) and IRR (Internal Rate of Return). Since this project is in the tourism sector, the facilities and infrastructure used typically have a high economic useful life. With proper maintenance and updates, these facilities can be operational over long periods.

Given the nature of the project and the stable demand in the tourism industry, the proposed operation period is set to be between **25 to 35 years**, with a discount rate (IRR) of less than 25%. This period was selected considering the following factors:

- **Useful life of the facilities and infrastructure:** Tourism facilities such as hotels, recreational centers, and green spaces generally have a long useful life, which ensures their continued operation over time.
- **BOT contract type:** In Build-Operate-Transfer (BOT) contracts, it is essential to define a period during which the investor can recover the investment and generate profits. A 15 to 30-year period is typically sufficient for the return on investment and to ensure sustainable revenue generation.

3-3-14- Break-even Analysis

The break-even point of production for this plan, for the first year at full capacity, including operating and non-operating costs, is 19.83 percent, and the break-even point in sales is 17.42 percent. Therefore, the minimum production required by the company to equalize income and costs is 17.42 percent of nominal capacity.

Table 35: Break-even Point

Indicator	Value
Total Fixed Costs (FC)	476,229
Total Revenue (TR)	3,423,620
Total Variable Costs (VC)	605,298
Break-even Point (Quantity)	91,505
Break-even Point (in Million Rial)	596,272
Production at Break-even Point	19.83
Sales at Break-even Point	17.42

Source 49: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

Sensitivity Analysis:

The sensitivity of the project to various scenarios, such as changes in labor wages, material prices, and average service sales prices, was analyzed. The results indicated that increasing the average service sales price reduces the sales volume at the break-even point, while an increase in wages and raw material prices raises the break-even point.

Table 36: Break-even Sensitivity

Parameters	Changes	Break-even Production Percentage
Average Price of Product	+5%	17.21
	+10%	17.03
	+20%	16.71
Unit Variable Costs	+5%	17.64
	+10%	17.87
	+20%	18.34

Source 50: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

This analysis demonstrates the project's sensitivity to pricing and cost changes, highlighting the need for careful monitoring of key factors such as material costs and pricing strategies to maintain profitability.

3-3-15- Cost-Benefit Analysis

The project's profitability indices for a 20-year period with discount rates of 15, 20, 25 and 30 have been estimated as shown in the table below; according to the information obtained, given the greater present value of total revenue than the present value of total project costs at different discount rates, it can be said that the project is attractive for investment.

Also, the net present value of the project is profitable at discount rates of 15, 20, 25. And it is unprofitable for discount rates above 30. Also, by examining the cost-benefit ratio, it was found that at discount rates of 15, 20, 25 and 30, the project is profitable.

Also, by examining the internal rate of return, it was found that the project is acceptable and attractive for investment at discount rates of 15, 20, 25 and 30.

Table 37: Project Profitability Indicators

No.	Description	15%	20%	25%	30%
1	Present Value of Total Revenue	11.971.363	8.626.702	6.509.294	5.091.617
2	Present Value of Total Costs	3.850.372	2.817.871	2.158.451	1.712.695
3	Net Present Value (NPV)	3.345.896	1.232.698	42.244-	845.200-
4	Benefit-Cost Ratio	3.11	3.06	3.02	2.97
5	Internal Rate of Return (IRR)	25%			

Source 51: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

3-3-16- Sensitivity Analysis of the Project

The following sensitivity analysis examines the economic return indicators of the project in response to changes in both total costs and revenues at a discount rate of 20%. The impact of a 5%, 10%, and 20% increase in costs and revenues on the project's economic performance is summarized below.

Table 38: Changes in Performance Indicators with an Increase in Total Production Costs

Increase in Total Costs	Net Present Value (NPV)	Benefit-Cost Ratio	Internal Rate of Return (IRR)	Payback Period
5% Increase	1.091.805	2.92	24.3%	3.13
10% Increase	950.911	2.78	23.7%	3.20
20% Increase	669.124	2.55	22.6%	3.25

Source52 : Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

Key Observations:

- **Net Present Value (NPV):** While NPV decreases as costs rise, the project remains financially viable, with positive NPV across all scenarios.
- **Benefit-Cost Ratio (BCR):** The BCR stays above 1, demonstrating continued profitability despite cost increases.
- **Internal Rate of Return (IRR):** IRR declines slightly as costs increase but remains competitive, staying above 22.6%, which is appealing to investors.
- **Payback Period:** The payback period lengthens moderately with higher costs, reaching 3.25 years for a 20% cost increase, but still falls within an acceptable range.

Table 39: Changes in Performance Indicators with an Increase in Total Revenue

Increase in Total Revenue	Net Present Value (NPV)	Benefit-Cost Ratio	Internal Rate of Return (IRR)	Payback Period
5% Increase	1.664.033	3.21	26.4%	2.85
10% Increase	2.095.368	3.37	28%	2.68
20% Increase	2.958.039	3.67	31%	2.38

Source53 : Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

Key Observations:

- **Net Present Value (NPV):** The project remains economically viable in all scenarios, with positive NPV across all levels of revenue increase.
- **Benefit-Cost Ratio (BCR):** The BCR shows slight improvement with increasing revenue, demonstrating stable profitability and favorable returns.
- **Internal Rate of Return (IRR):** IRR increases significantly with revenue growth, reaching 31.0% at a 20% increase, enhancing the project's appeal to investors.
- **Payback Period:** As revenue grows, the payback period shortens notably, reducing to 2.38 years with a 20% revenue increase, indicating quicker returns.

3-3-17- Summary of Economic Aspects

The table below provides a summary of the economic aspects of the project. Please note that the Excel file with the calculations is attached.

Table 40: Summary of the Economic Aspects of the Project

activity	International Standard Industrial Classification (ISIC Code)	product name	Nominal capacity (unit)
truism	None	Sassanid Hotel Garden	461.400 people per year
Activity duration	Fix investment (million Rials)	Variable investment (million Rials)	Human resources
15 months	5.364.913	78,018	80 people
Internal rate of return (IIR)	Net present value (million Rials)	Owners share (million Rials)	Benefit-cost ratio *B/C
25%	3.345.896	3.391.359	3.11

- **Conclusion:**

The Internal Rate of Return (IRR) of the project is 25%, indicating that the investment is attractive.

The Net Present Value (NPV) is 3.345.896 million IRR, which shows profitability when compared to the project costs.

The Investor Contribution is 5.364.913 million IRR, representing the investor's share of the total project cost.

The Benefit-Cost Ratio (B/C) is 3.11 which means the project generates more benefits than costs, making it a financially viable investment.

Considering these indicators, the project appears to be economically feasible and attractive for investment.

3-3-18- Estimation of Exchange Rate Changes During the Project Execution Period:

Currently, the exchange rate is 457,374¹¹ IRR/USD. Given the economic and political conditions in Iran and the historical trends of the exchange rate, it is clear that this rate will experience significant fluctuations. Past data shows that factors such as economic sanctions, domestic inflation, changes in monetary and fiscal policies, and fluctuations in global markets have greatly impacted the exchange rate.

To conduct a more detailed analysis and predict future exchange rate changes, data from the past 10 years has been reviewed, and the annual growth rate has been calculated (based on data from the Central Bank). This information allows us to formulate various scenarios for exchange rate changes over the next 5 years.

Table 41: Exchange Rate Changes (USD)

Year	Exchange Rate (IRR/USD)
1393	12,260
1394	29,630
1395	30,960
1396	32,770
1397	42,000
1398	42,000
1399	42,000
1400	42,000
1401	285,000
1402	420,000
1403	458,131
Annual Growth Rate	43.63%
1404	658,021
1405	945,126
1406	1,357,499
1407	1,949,797
1408	2,800,524

Source 54: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

An increase in the exchange rate in a project aiming to attract foreign investment can have various impacts, and whether this increase is positive or negative depends on the nature of the project, the structure of income and costs, and the type of financial contracts. Below is an analysis of the advantages and disadvantages of these exchange rate changes:

- Advantages of Exchange Rate Increase for Foreign Investors:
- Increased purchasing power for foreign investors: If the exchange rate increases, the foreign investor can obtain more IRR for the same amount of foreign currency. This makes the initial investment cost more attractive.
- Relative decrease in operational costs in foreign currency: Local costs paid in IRR (such as labor or certain domestic raw materials) appear cheaper for foreign investors.
- Disadvantages of Exchange Rate Increase:
- Increased risk of exchange rate fluctuations: A high exchange rate may signal to investors that currency fluctuations are high, and managing this risk in Iran could be challenging. This could lead to hesitation in investment.
- Decreased return attractiveness for foreign investors: If the project's return is calculated in foreign currency and the income or profit growth rate cannot compensate

¹¹ - Central Bank website - <https://www.cbi.ir/showitem/29470.aspx>

for the exchange rate increase, the return in USD or EUR will decrease, making the project less attractive.

In foreign investment projects, an increase in the exchange rate brings both opportunities and threats. If the project can benefit from increased foreign income or a relative decrease in internal costs, the change will be positive. However, if it leads to increased risk and decreased actual returns for foreign investors, it could hinder investment attraction.

Therefore, two cautious scenarios-stable exchange rate and pessimistic exchange rate increase-are analyzed for the foreign investor's contribution and the conversion of equity into foreign currency over the next 5 years. These scenarios are outlined in the table below.

Table 42: Exchange Rate Change Analysis

Year	Exchange Rate (IRR/USD)	Special Profit with Stable Exchange Rate	Special Profit in USD	Fixed Investment in USD
1403	458.131	803.912	803.912	7.402.597
Annual Growth Rate	43.63%			
1404	658.021	1.232.265	857.935	5.153.879
1405	945.126	1.874.794	908.770	3.588.263
1406	1.357.499	2.517.324	849.551	
1407	1.949.797	2.517.324	591.479	

Source 55: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

As observed from the above table, the increase in the exchange rate leads to a decrease in the investor's contribution in the second and third years. Additionally, the special profit of the project over the next 5 years decreases compared to the optimistic scenario and the scenario where the exchange rate remains stable.

3-3-19- Capital Requirements, Financing Methods, and Guarantees

3-3-19-1- Foreign Currency Capital Requirements

The foreign investment share in this project amounts 3,163,854 million rials, which needs to be converted to foreign currencies (euro and dollar) to determine the exact foreign currency resources required. Using the exchange rates of 508,428 rials/euro and 457,374 rials/dollar, the required foreign currency amounts are calculated as 6.670.284 euros and 7.414.849 dollars.

Table 43: Foreign Currency Capital Requirements

Exchange Rate (Euro)	Exchange Rate (Dollar)
508,428	457,374
Share of Foreign Investor (Million Rials)	3.391.359
Required Euros	6.670.284
Required Dollars	7.414.849

Source 56: Technical, financial and economic calculations of the Sassanid Hotel Garden tourism project by a researcher

3-3-19-2- Capital Participation and Funding Method

The Sassanid Hotel Garden project requires a large investment in order to develop tourism infrastructure in this region and exploit its natural and historical potential. In order to secure the required financial resources, this project uses a mixed strategy that includes securing part of the capital from domestic sources and another part from attracting foreign investment. The total investment amount of the project is estimated at 5.491.359 million rials, of which 2.100.000 million rials is related to the value of the project's land and the remaining 3.391.359 million rials will be secured through attracting foreign investment.

How to participate and secure capital

1. Domestic participation and land value:

A part of the project costs is allocated to the value of the land, which is currently estimated at 2.100.000 million rials. This part of the investment, as one of the fixed assets of the project, can be used as a guarantee in the process of financing and attracting foreign investment. The project land is located near the Suleiman Shah Dam and in an area with high potential for attracting tourists and developing residential and recreational centers, the value of which will increase over time with the growth of tourism in the region.

2. Attracting foreign investment through a BOT contract

The remaining investment required will be provided through attracting foreign investment (BOT). In this model, the foreign investor will be responsible for the construction, operation and management of the project for a certain period of time, and after this period, the project will be handed over to the government or local trustee.

The BOT contract, as a long-term financing model, is attractive to foreign investors because their investment risk is covered by the return on investment during the operation period. In this project, after providing the required capital, the foreign investor can benefit from the revenues from the operation of the project for a certain period by constructing and

operating tourism centers, hotels, restaurants and other infrastructure necessary to attract tourists. The duration of the operation period may be between 15 and 25 years, depending on the contractual agreements, during which the foreign investor will be responsible for the management and maintenance of the project.

3-3-18-3- Payback Period

The payback period is an approximate method for comparing the economic performance of a project; in this method, the goal is to find the period or time period during which the income generated during this period equals the investment costs. In this method, any project with a shorter payback period will be more economical; the payback period for this project was found to be 5 year and 3 months. It should be noted that the Excel information related to the items and method of the financial interview is attached.

4- Incentives, Features, and Advantages of the Project

The project tourism project, by taking advantage of the natural and cultural capacities of the region, offers a unique opportunity to invest in the tourism industry. This project, given its privileged geographical location and development potential, has numerous advantages and incentives, which are explained in detail below.

Features and Benefits of the Project

Strategic Geographical Location: The Bisotun and Taghabestan Recreational and Residential Complex is located in a unique area that is known as one of the prominent tourism destinations in Iran due to its pristine nature, rich history, and favorable access to road networks. Proximity to historical attractions such as the Bisotun World Heritage Site, the Kermanshah-Bisotun development axis, and direct connection to international routes such as Turkey, Iraq, and the Persian Gulf countries, has made this location a strategic tourism destination.

Diversity of Tourism Services: The project includes a variety of facilities such as restaurants, residential suites, and sports halls that will meet the various needs of tourists.

Positive economic impacts: Increased tourist arrivals to the region will lead to economic prosperity, infrastructure development, and improved quality of life for local residents.

Investment incentives:

Investing in Iran's tourism industry, especially in provinces with natural and cultural potential, has provided significant opportunities for domestic and foreign investors. The Iranian government is trying to facilitate and attract investment in this area by providing various supportive laws and incentives (Approvals of the Expediency Discernment Council, 2001).

Tax exemptions:

According to Article 31 of the Law on Removing Barriers to Competitive Production, service income such as hotels and accommodation centers with an operating license is calculated at a zero tax rate for 5 years from the date of commencement of operation, and for 10 years in less developed areas. This period is increased to 3 years for industrial and special economic zones.

Customs Exemptions:

According to Article 119, Clause 1 of the Customs Law and subsequent amendments, the import of required tourism equipment and facilities is exempt from customs duties. This measure is taken with the aim of reducing the costs of launching and equipping tourism projects.

Banking Facilities and Subsidies:

Investors in the tourism sector can benefit from special banking facilities with an interest subsidy of up to 8 percent. These facilities are provided with the aim of reducing the initial costs of the project and increasing the attractiveness of investment.

Access to Land and Natural Resources:

Based on relevant laws, national lands and forest areas can be made available to investors at an expert's price or as a lease subject to acquisition. Also, changing land use for tourism projects is accompanied by special facilities and exemptions in the field of duties.

Benefits of Free Trade and Industrial Zones:

Investment in free trade and industrial zones also enjoys special benefits. These zones provide favorable conditions for investors due to their exemption from general laws and regulations. Exemption from customs duties for the import of equipment and raw materials, free transfer of capital profits, and guarantee of purchase of manufactured products are among these benefits.

Legal protections and investment security:

Foreign investors, upon obtaining a license from the Iranian Foreign Investment Board, will enjoy rights and protections equal to domestic investors. The possibility of referring disputes to international authorities, free transfer of profits and capital principal, and rapid decision-making on investment applications are among these protections.

Specific exemptions and protections for the tourism sector:

According to Article 8 of the Law on the Development of the Iranian Tourism and Travel Industry, all tourism facilities benefit from the tariffs and instructions of the industries sector. This includes exemption from branch fees, water and energy consumption, insurance services, and other operating costs. Also, tourism facilities will enjoy tax exemptions for increasing the workforce and exporting related products.

5- Legal permission

According to legal provisions, sending all inter-agency inquiries (water, electricity, gas, environment, natural resources, etc.) and following up to receive their responses for each business license is the responsibility of the primary license issuing authority (the Cultural Heritage, Handicrafts, and Tourism Organization of Kermanshah province). Therefore, the primary issuing authority is required to clearly and precisely announce any necessary documents for obtaining responses to these inquiries on its specialized platform, and to electronically receive them from the applicant and obtain the response within the specified time frame for issuing the license^{١٢} (Decisions of the Expediency Council, 1380).

Based on the relevant documents for obtaining a foreign investment license on the website of the Investment and Economic and Technical Assistance Organization of Iran, the steps for obtaining a foreign investment license in tourism projects are outlined as follows:

Step 1: Identifying and Selecting the Investment Project

It should be noted that for identifying and selecting projects related to hotel construction and accommodation centers, one can visit the Cultural Heritage, Handicrafts, and Tourism Organization of Iran and the Kermanshah provincial office in person or online, as well as the Investment and Economic and Technical Assistance Organization of Iran and the Kermanshah provincial office.

Step 2: Obtaining Activity Licenses from Relevant Executive Agencies

The license for the establishment of hotel and accommodation center projects is issued by the provincial offices of the Cultural Heritage, Handicrafts, and Tourism Organization. The license issuance time, once all required documents are completed, is a maximum of 75 days, and there is no payment required from the investor. The process for obtaining the license is as follows:

Table 44 :Steps and Required Documents for Obtaining a Hotel and Tourism Complex Project License

No.	Description
1	Request for the issuance of the preliminary agreement and uploading by the applicant in the system (my.mcth.ir)
2	Site visit and expert opinion
3	Review of the project in the investment technical committee
4	Issuance of the preliminary agreement
5	Issuance of inquiry letters from relevant agencies
6	Review of inquiry responses
7	Preparation and submission of project plans by the applicant
8	Obtaining and submitting the building permit by the applicant
9	Submission of project implementation timeline by the applicant
10	Issuance of establishment/modification/completion license by the organization
Required Documents	
National ID and birth certificate (if there is an internal partner) - Passport of the foreign investor for individual applicants - Official registration announcement of a foreign company outside the country for legal applicants - Resume of the foreign investor -Technical and economic feasibility study of the project	

^{١٢} - Steps for Issuing a Foreign Investment License – Website of the Iranian Investment and Economic and Technical Assistance Organization - <https://B2n.ir/h09181>

Step 3: Obtaining a Foreign Investment License

The foreign investment license is issued by the Investment and Economic and Technical Assistance Organization of Iran. The license issuance time is 22 days from the completion of the required documents, and the validity of the license is 6 months. The conditions and required documents for obtaining the foreign investment license are as follows:

Table 45 :Conditions and Required Documents for Obtaining a Foreign Investment License

No.	Description
1	Submission of identity verification documents for the applicant
2	Company registration at the company registration authority for legal applicants
3	Obtaining the preliminary agreement based on the type of project from the Cultural Heritage, Handicrafts, and Tourism Organization of Kermanshah province
4	Submission of the preliminary agreement/building permit/foundation license/operation license/etc., issued by the relevant executive agency for the project
5	Submission of a list of machinery and equipment, detailing specifications, country of manufacture, year of manufacture, unit price, and total price in foreign currency (for cases where part of the foreign investor's investment is in machinery and equipment)
6	Submission of a list of raw materials and spare parts, detailing specifications, country of manufacture, year of manufacture, unit price, and total price in foreign currency (if part of the foreign investor's investment is in raw materials and spare parts)
7	Submission of documentation for determining the value of services (if part of the foreign investor's investment is in technical knowledge, engineering services, or trademarks)
8	Submission of the final signed contract (all pages) between the parties (the draft contract signed by both parties with justifiable reasons for not having the final signature is also acceptable)
9	Submission of the resume of the foreign investor
10	Submission of identity verification documents for the applicant
Required Documents	
National ID (if there is an internal partner) - Birth certificate (if there is an internal partner) -Passport of the foreign investor for individual applicants - Official registration announcement of a foreign company outside the country for legal applicants - Resume of the foreign investor - Partnership contract between the foreign investor and the receiving company - Completion of the application form in the single-window investment portal at www.iisw.ir - Preliminary agreement/building permit/operation license from the relevant ministries (depending on the project) - List of machinery and equipment, detailing specifications, country of manufacture, year of manufacture, unit price, and total price in foreign currency (for cases where part of the foreign investor's investment is in machinery and equipment) - List of raw materials and spare parts, detailing specifications, country of manufacture, year of manufacture, unit price, and total price in foreign currency (if part of the foreign investor's investment is in raw materials and spare parts) - Final signed contract (all pages) between the parties (the draft contract signed by both parties with justifiable reasons for not having the final signature is also acceptable)	

Step 4: Actions after Issuing the Foreign Investment License:

The actions following the issuance of the foreign investment license include the following:

- Registration of an Iranian company by the foreign investor:** The foreign investor can register an Iranian company with 100% ownership at the Company Registration Office.
- Registration of orders for machinery, equipment, and other investment items:** The foreign investor must obtain a commercial card through the Ministry of Industry, Mine, and Trade and the Chamber of Commerce (if required).
- Issuance of short-term and long-term visas for the foreign investor, managers, and experts:** Issued by the Ministry of Foreign Affairs.
- Issuance of residency visas for the foreign investor, managers, experts, and their immediate family members:** Visa renewals and extensions are handled by the Law Enforcement Force of the Islamic Republic of Iran.

5. **Issuance of work visas for the foreign investor, managers, and experts:** Visa renewals and extensions are handled by the Ministry of Cooperatives, Labor, and Social Welfare.
6. **Transfer of cash capital by the foreign investor as contribution:** The transfer is confirmed through banking networks in Iran, and the confirmation is submitted to the Investment Organization.
7. **Clearance of any physical capital as foreign investment:** This includes obtaining a customs green card and presenting it to the Investment Organization, issued by the Customs of the Islamic Republic of Iran (if required).

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