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The Impact of Trekking Tourism on Local Communities: A Case Study of Mega Mount Trekking & Expedition



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Abstract

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Keywords: Impacts of trekking tourism, trekking tourism on the local community, Annapurna Circuit tourism, a case study on trekking companies, sustainable tourism, community involvement in tourism.

This study explores the different impacts of trekking tourism on local communities along Nepal's Annapurna Circuit, focusing on Mega Mount Trekking & Expedition Pvt. Ltd. It examines economic benefits such as job creation and business growth, as well as challenges such as seasonal income fluctuation, cultural commodification, and environmental degradation. This investigation was implemented using qualitative methods, including interviews with stakeholders.

The research indicates the importance of the company regarding the promotion of sustainable tourism through local employment, cultural preservation, and environmental responsibility. However, it also reveals a lack of consistency in environmental education and community involvement.

The findings highlight, therefore, a need for balanced tourism; one that fosters economic growth, encourages cultural authenticity, and supports ecological conservation through improved training, functional policies, and community collaboration towards sustainable tourism practices in the region.

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1 Introduction

Annapurna Circuit in Nepal is one of the most famed trekking destinations in the world, and it has attracted tourists for its beautiful landscape, rich culture, and challenging trekking routes. The circuit has important destinations like Thorung La Pass and Tilicho Lake and is a major player in Nepal's trekking tourism industry. Trekking tourism is still thriving in this region, so communities have both positive and negative impacts on livelihoods. This can be seen in the economy in the way of job creation, business opportunities, and infrastructure development. However, this influx of tourism comes along with several challenges, such as environmental degradation, social change, and overreliance on tourism as a source of income in attracting tourists.

A case study of one of the major trekking companies in Nepal (Mega Mount Trekking & Expedition Pvt. Ltd.) offers a rare case from which to examine the economic and social impacts of trekking tourism. This organisation is very proactive when it comes to supporting trekking ventures along the Annapurna Circuit, playing an integral role in the region's tourist economy. Mega Mount Trekking & Expedition Pvt. Ltd works closely with local communities to improve everybody's standards of living by directly affecting the economic well-being of the people by giving jobs as guides, porters, and lodge operators, as well as increasing demand for local products and services (Khan et al., 2020).

The growth of companies such as Mega Mount Trekking & Expedition Pvt. Ltd that have promoted trekking tourism have been incredibly successful but has brought up the problem of sustainability of the current tourism model. It has brought long-needed infrastructure and employment opportunities but has also raised inflation, made the residents seasonally dependent on tourism, and commercialised local culture. However, these threats are to erode the very benefits tourism provides (Bojanic & Lo, 2015).

The goal of this research is to examine the impacts of trekking tourism on Mega Mount Trekking & Expedition Pvt. Ltd in the case of the Annapurna Circuit. This research will analyse the company's capacity to promote local development and will identify problems the company will have to undergo within the context of trekking tourism's effect on local communities (Bajracharya, S.B. 2015). The research will be done to find out both the opportunities and risks that trekking tourism presents and recommend sustainable tourism practices balancing economic growth with environmental and cultural preservation.

1.1 Problem Statement

According to Skach, B. (2016), over the years, the Annapurna Circuit has become one of Nepal's prestigious outdoor trekking destinations, attracting a big number of international trekkers every year. Due to the significant increase in the volume of trekking tourists, the local economy tremendously grew through increased demand for goods and services, improved infrastructure, and employment opportunities for residents (Winter et al., 2019). Mega Mount Trekking & Expedition Pvt. Ltd., being a major player in the trekking expeditions along Annapurna's Circuit, positively influences the development of the economic well-being of these communities. Despite the economic benefits, tourism has grown very rapidly, and there are a variety of environmental, social, and cultural challenges associated with it.

The natural resources of the region form a delicate balance, but environmental issues like deforestation, lack of proper waste management, and the degradation of the ecological system in the region pose a threat. Additionally, the development of tourism has led to the erosion of traditional cultural practices as well as to income disparity, with some communities gaining more than others (Alamineh et al., 2023). There is also a growing commercialisation of this region's culture to satisfy tourist desires, and traditional ways of life are suppressed by the demands of international trekkers.

The sustainability of the Annapurna Circuit tourism, particularly the part played by companies like Mega Mount Trekking & Expedition Pvt. Ltd, is being questioned. Tourism revenue depends very much on tourism in the areas in which the region is vulnerable to global economic fluctuations, environmental risks like climate change, and natural disasters (Siddhartha BAJRA Bajracharya, 2015). The objective of this research is to explore the multiple ramifications of trekking tourism in terms of the local communities of the Annapurna Circuit, particularly the implications of Mega Mount Trekking & Expedition Pvt. Ltd.

1.2 Aim of the Study

Following the research questions, this study analyses in detail the impacts of trekking tourism on local communities along the Annapurna Circuit and the role played by Mega Mount Trekking & Expedition Pvt. Ltd. in this process. Thus, the analysis will pay attention to both dark and bright aspects of trekking tourism, focusing on its impact on local businesses, job opportunities, and the

livelihoods of its residents. The study will be conducted through surveys and interviews with company employees, trekking guides, and customers.

After identifying the positive and negative outcomes, the study will evaluate the consequences that tourism is having on the environment, culture, and economy. The key areas of focus will include environmental preservation, conservation of cultural heritage and balanced economic development, without harming the social or environmental structures. Therefore, the ultimate objective of the current project is to offer solutions for nurturing the practice of sustainable tourism to propose practices that will promote sustainable tourism without regard to the region's cultural heritage and welfare.

1.3 Research Questions and Objectives

This study is guided by the following research questions:

1. What are the economic impacts of trekking tourism on the commissioner company?
2. How does the commissioner company contribute to cultural preservation and promotion?
3. What are the environmental practices and impacts of the commissioner company?

The following objectives have been set to fulfil the aim of this study:

- To evaluate the economic contributions of the commissioner company.
- To assess the company's role in cultural preservation.
- To analyse the company's environmental practices and impacts.
- To propose practical recommendations for achieving sustainable tourism development.

1.4 Commissioning Party

This thesis is commissioned by Mega Mount Trekking & Expedition Pvt. Ltd., a trekking and expedition company based in Kathmandu, Nepal. Working closely with a company that is directly involved in the trekking sector is a great opportunity to analyse actual economic impacts. Mega Mount Trekking & Expedition Pvt. Ltd is a major company in Nepal's adventure tourism sector,

offering trekking, mountaineering, expedition, and cultural tour services to both domestic and foreign travellers. (Mega Mount Trekking & Expedition Pvt. Ltd., n.d.). With over two decades of experience in organising treks to popular regions such as the Everest region, Annapurna region, Langtang region, Kanchenjunga region, and Manaslu region (Mega Mount Trekking & Expedition Pvt. Ltd., n.d.), the organisation has been promoting sustainable tourism practices in the local community.

The study plans to examine the effects of trekking activities on local livelihoods, job creation, growing businesses, and regional economic growth through this partnership. By working with this reputed trekking company, the research gains practical meaning, which also helps the company to better understand its role in promoting long-term economic benefits for local communities. Mega Mount Trekking & Expedition Pvt. Ltd. may find the study's conclusions useful in planning its future activities in a way that will maximise favourable economic effects and encourage sustainable tourism.

1.5 Limitation of the Study

This study aims to yield a much-needed understanding of the economic, social, and environmental impacts of trekking tourism on local communities. This limitation of the study, however, is that certain local communities may not possess an exact record of economic activities deriving from tourism, as is the case. In addition, the study will also look at the perspective of those who are not in the very centre of tourism, and that might not fully portray tourism's large impact on other classes in the community. There may be another source of bias coming from the fact that the study is based on self-reported data from the participants instead of letting the respondents give socially desirable answers. Community people have their own indigenous language they speak on everyday life it will impact on the translation and transcription of the information they provided during interviews. Also, the research is being done in time and resources; it may limit the study in some parts of the Annapurna Circuit and leave the deeper study of other regions out of scope.

2 Theoretical Framework

This study applies three major key theories to define and understand the impacts of trekking tourism made by commissioning party in the Annapurna region. Social Exchange Theory helps to explain how local communities has been assessing tourism, based on the benefits they receive, such as income and employment, compared to the negative effects such as cultural and environmental degradation. Dependency Theory highlights the threat of reliance on foreign and domestic tourists and tourism business operators, which can lead to economic instability and unequal distribution of the benefits. The Sustainable Tourism Framework is used to understand how the tourism has been creating impacts on the local economy, social practices, and environment preservation, explaining the need to balance, cultural preservation and environmental protection. on the same hand, these theories provide a clear understanding of tourism's impact and support more on the sustainable and inclusive tourism practices.

2.1 Economic Impact of Tourism

Tourism economic impact refers to the amount of direct, indirect, and induced effects on the economy of the region because of the tourism activities there (Elgin & Elveren., 2024). Secondary economic activities resulting from pulling the local product and services demand are indirect effects, while induced effects are the broader economic changes that tourism generates extra income and employment opportunities with an adjoining community (Liu et al., 2022). When looking at the economic impact of tourism in the Annapurna Circuit, it is important to understand tourism's role in the lives of local businesses, employment, and community welfare, as well as possible difficulties such as income inequality and the inequality of tourism dependency.

The trekking tourism in the Annapurna Circuit generates very good economic benefits for the local communities. This increases the business revenues of locals through the trekkers spending money on food, lodging, and transportation, and thus, more jobs are created. This economic activity mainly benefits lodges, guesthouses, restaurants, and shops in the region (Trekking, 2025). In this process, Mega Mount Trekking and Expedition Pvt. Ltd. plays a vital role by combining trekkers with public services and providing enough jobs to the local guides, porters, and transportation companies, contributing to sustaining the income of the local economy. Apart from supporting the economic standing of an individual unit of households, it contributes to increasing

the regional economy by motivating consumption in other sectors (food production, retail, and services). (Khan et al., 2020)

Economic dependence on trekking tourism, however, introduces vulnerabilities. This dependence on tourism also brings the risk of a business that is stagnating and struggling during lean periods (Bojanic & Lo, 2015). In addition, the tourism business is greatly affected by external factors like the global economic downturn or natural disasters such as the 2015 earthquake, along with the COVID-19 pandemic, wherein the numbers of tourists drop sharply after the pandemic. As a company that is strongly reliant on global travellers, Mega Mount Trekking & Expedition Pvt. Ltd was closely affected by this global matter and came across disruptions in process and revenue losses.

2.2 Cultural Tourism and Preservation

Cultural tourism is defined as the visitation of places that provide insight into the history, culture, and traditions of local persons (Marlina et al., 2024). Cultural tourism, for instance, takes the form of browsing the Indigenous practices, religious beliefs, and traditional way of life of the people of the region in the case of the Annapurna Circuit. Unfortunately, the challenge lies in making sure tourism does not erode the very same cultural practices that it is showing off. Cultural preservation in tourism is the effort to preserve and honour traditional cultural assets to create successful tourism development while being sensitive to the local communities (Md. Sohan Hossain, 2024). Annapurna's sustainable tourism models combine the supply of cultural experiences with the necessity of preserving the integrity of local traditions and heritage.

Tourism creates opportunities for cultural exchange, but at the same time, it puts a local culture into the hands of money. Today, the increase in the number of tourists is changing and modifying local customary practices, rituals, and handicrafts to fit with tourist imagination, leading to the erosion of traditional practices as communities adapt their means of life for the comfort of foreign tourists. For instance, such local festivals can be restructured or modified using trekkers for staging, resulting in the loss of authenticity, which could decrease the cultural identity of the area. (Alamineh et al., 2023)

Protecting the local traditions should be an important part of tourism policies that develop tourism in the Annapurna region (Jackson et al., 2025). Visitors can learn about and engage with a country's culture in an authentic way, which impacts the culture but does not damage its integrity. Cultural tourism policies should make sure that the local community's cultural practice is not

exploited for commercial interest and that the benefits of cultural tourism are fairly provided to the communities that have preserved these practices. (Bhatta, K. D. 2019)

2.3 Environmental Impact of Tourism

One of the environmental impacts of tourism are the negative and positive effects it has on natural landscapes, ecosystems, and biodiversity. Tourism may contribute to conservation efforts by increasing awareness as well as funding for protected areas, while, at the same time, it brings the risk of destroying habitat, polluting, and overusing natural resources (Baloch et al., 2022). The growing number of trekkers in the Annapurna region has also been a concern regarding sustainability, mostly regarding waste management, trail erosion, and depletion of water sources. Sustainable tourism practices that aim to minimise the ecological footprint of trekking tourism in the region involve addressing these environmental challenges. (Baral et al., 2023)

Trekking tourism has undoubtedly led to economic benefits, but it has also had an equally damaging effect. The Annapurna Circuit is facing environmental challenges due to over-tourism. Trekking on popular trails becomes more difficult because of erosion caused by high foot traffic on trekking routes. The lack of a proper waste management framework in rural areas along the circuit (Chalise et al., 2019) has led to a buildup of plastic waste, food wrappers, and other rubbish left by trekkers, which pile up on the trails. These areas are so remote that waste disposal is often insufficient, and the pollution has a huge effect on both the natural environment and health of the local communities, as it may contaminate the drinking water sources and attract pests (Responsible Tourism in the Annapurna Circuit, 2019).

As a trekking company, Mega Mount Trekking & Expedition Pvt. Ltd has recognised these environmental concerns and promotes responsible trekking practices, which include bringing back the waste they produced and accommodating environment-friendly tea houses. As more trekkers visit the area, the demand for resources, such as fuelwood, water, and food, also increases, which puts pressure on the natural resources (Expedition, 2019). The overuse can lead to deforestation, water shortages, and a shortage of food supply, which can affect the livelihoods of local people. Along with the destruction of biodiversity, huge losses have been noted. The pressure of large numbers of tourists on fragile ecosystems has displaced or disturbed certain species. (Chalise et al., 2019)

To respond to these challenges, trekking tourism must adopt sustainable strategies to balance economic growth and conservation of the environment. Community-Based Tourism (CBT) is one of the highly effective concepts that involve local communities in the decision-making process and management of tourism activities. This confirms that the economic benefits remain within the community, encouraging environmental care and cultural preservation (Chalise et al., 2019). Mega Mount Trekking & Expedition Pvt. Ltd relates to local relationships by recruiting local guides and porters and engaging in conservation programmes conducted by the local government. CBT builds a sense of ownership in locals and promotes sustainable practices.

CBT has been proven effective in the Annapurna Circuit; its success depends on various factors. Community participation is crucial in the design, management, and activity of tourism. Waste management programmes and conservation programmes should be aimed at minimising degradation. Government support and skills building are also necessary to assist local communities in dealing with tourism. Insufficient training and lack of infrastructure: tourism can become uncertain and cause conflict. (Hofmann et al., 2012)

2.4 Social Exchange Theory

Social exchange theory (SET) is the most common theory used to explain the dynamics of interlocal communities and tourists and their relationships as a social relationship and improve the local communities' well-being (Robina-Ramírez et al., 2020). SET defines individuals and groups of people in a sequence of interactions by the exchange of resources in services, cultural experiences, economic benefits, etc. They could be applied to insights about the benefits and costs of local community and tour service sharing in the Annapurna Circuit trekking tourism. Tourism provides the locals with economic benefits by increasing domestic and international tourists and generating income from tourism (Tiwari et al., 2024; Poudel et al., 2024). Yet, the theory also implies that if the apparent costs outweigh the apparent benefits, any satisfaction could be lost, social inequality could be generated, and there could be a source of tension. For instance, if local communities consider the negative effects of environmental degradation or cultural authenticity as the outcome of tourism, it may translate into negative views regarding visitors and degrade the sustainability of tourism in the region. (Nunkoo et al., 2016)

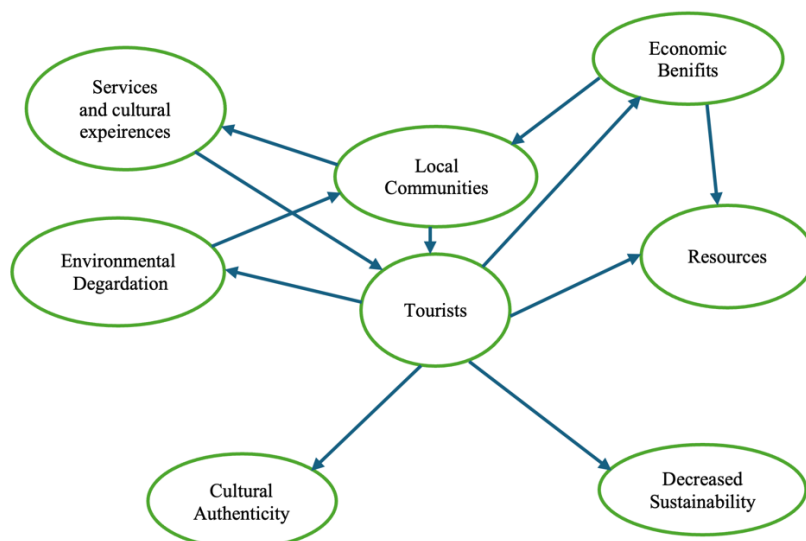


Figure 1. Social Exchange Theory. Proposed Model of Social Exchange Theory adopted from M. Jeong, H. Oh (2017)

Figure 1 shows the interrelated impacts of tourism on local communities, the environment, and cultural elements, framed through the perspective of Social Exchange Theory (AP, J., 1992). Tourists play an important role in this system, as their presence directly influences both positive and negative outcomes. As a result of increased tourism impact on environmental degradation, which occurs through pollution, overuse of natural resources, and harm to nature. For example, popular natural area may experience habitat destruction or waste accumulation due to tourist activities. At the same time, tourists interact with local communities by consuming goods and services, which can boost the local economy. This kind of interactions on local communities will encourage to provide more services and cultural experiences according to the needs of tourist, such as traditional performances or crafts. This can generate economic benefits and cultural exchange, it may also lead to the commodification of local traditions, reducing their authenticity. As cultural experiences become profit-oriented to meet tourist expectations, the original meaning or context may be lost. Additionally, the growing demand from tourists puts pressure on local resources, which contributes to decreased sustainability if not properly managed. This complexity interactions shows how tourism can bring one and the other opportunities and challenges. Local communities must consider the economic and social benefits against the environmental and cultural costs, which set with the principles of Social Exchange Theory, where decisions are made based on perceived rewards versus potential drawbacks. (AP, J., 1992; Rasoolimanesh et al., 2015).

2.5 Cultural Heritage and Sustainable Tourism Practices

Cultural tourism is tourism involving tourists engaging with the culture and heritage of the destination, and in Annapurna, this means the interaction with the region's indigenous communities, their traditions, customs, and lifestyles (Timilsina, 2024). Tourism targeted at local culture can generate economic benefits by providing visitors with the experience of local culture in something authentic, but at the same time, it could also result in cultural commodification, where local practices and traditions are manipulated to match the expectations of the tourists. Tourism in the Annapurna circuit should try to maintain the cultural identity of the local communities along with the tourism. Theoretical frameworks that emphasise cultural preservation require that cultural practices are responsibly shown while maintaining their authenticity (Bhatta, 2019). To avoid cultural exploitation, communities have been involved in tourism development and cultural activities presented, and tourists are based on local traditions rather than tourist requirements.

2.6 Dependency Theory

Dependency theory states that the economic development of developing regions is limited by the domination of external powers, which use the resources of the developing region for the benefit of more developed regions (Kvangraven, 2020). If applied to the case of trekking tourism in Annapurna, the dependency theory can explain why the local community's economy is not in correlation with the global tourism industry. Tourism is beneficial to local communities in terms of income, but it also creates dependency on this external source of revenue. Consequently, they are exposed to fluctuations in global trends of tourism and therefore live with a certain kind of instability. Besides, tourism profit frequently goes to international travel agencies and tour operators, rather than staying in the local economy. The unequal distribution of economic benefits is reflective of the possibility of excessive dependence on tourism and highlights the necessity for strategies to reduce dependence on external agents. (Gao et al., 2023)

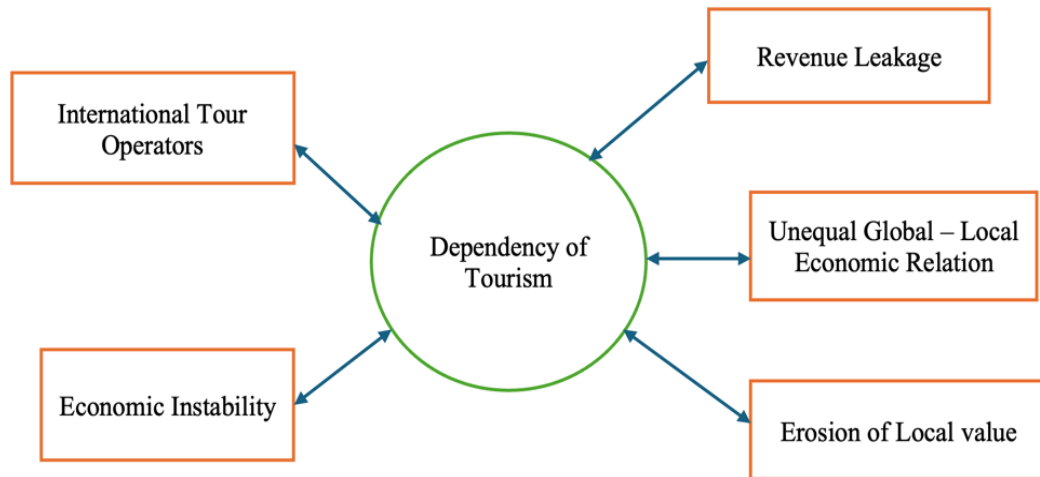


Figure 2. Dependency Theory. Proposed model of Dependency Theory adopted from Lakatosian Research Programme (Kvangraven, I. H., (2020)

Figure 2 illustrates the dependency theory, emphasising how reliance on tourism can maintain economic and constructional disparities (Chaperon et al, 2013). The main negative consequences of tourism's dependency are revenue leakage, in which profits are sent back to international tour operators; unequal global-local economic relations, which increase disparities between developed and developing areas; and the erosion of local values because of cultural commodification. Relying on foreign tour operators and uncertain tourist markets can also lead to economic instability. Based on this model, depending on tourism harms local ownership and promotes continuous income reliance on world capitalism systems (Britton et al., 1982).

2.7 Framework for Assessing Economic, Social, and Environmental Impacts

The implications of trekking tourism in the Annapurna region can only be truly understood, however, with a framework that measures the extent to which economic growth, social equity, and environmental protection are balanced. This strategy is in line with the ideas of sustainable development, which holds that these three pillars must be in balance to ensure survival in the future. Indirect and induced benefits capture the wider effects on economic flow across tourism business sectors, while direct benefits can include the creation of local jobs and income. In this case, the framework is built around measuring the direct, indirect, and induced benefits of tourism as well as its environmental degradation and social impacts. In addition, social effects create cultural change and removal of community, while environmental depletion creates problems like

pollution, erosion on trails, and demand for excessive water supplies. Using these dimensions, it is possible to formulate strategies that would prevent tourism from overwhelming the community's ability to sustain its culture and environment (Poudel & Joshi, 2020). To understand the relation between tourism's border impacts is necessary to ensure that tourism in the region is sustainable and fair. Economic gain shouldn't come at the cost of environmental and cultural degradation; such a systemic view makes sure that efforts are coordinated across several aspects rather than in isolation. It also provides guidance for the combination of community voices in the decision-making process to strengthen the link between tourism and the allocation of the benefits of tourism among the local populations. With this practice, the framework will become more applicable and relevant to the local community, which will increase the resilience of the tourism industry and provide the company a sense of ownership. (Menegaki, 2025)

3 Methodology

Qualitative research focuses on deep understanding of a phenomenon through the detailed descriptions and observations. Mostly it involves a certain number of participants, which requires significant time and resources. This approach aims to find out human experiences, thoughts, feelings, and behaviours in a natural and interpretive way (Rashid, 2023). A qualitative way of conducting research that uses non-numerical data to comprehend social phenomena, cultural contexts, and complicated human experiences will be applied in this study (Oranga, J., & Matere, A. 2023). As a result, it helps people's viewpoints, actions, and the significance of their own experiences (Chinyere & Eze, 2023). In this methodology, techniques, including interviews, data collection observations, and content analysis, are generally employed to provide rich, descriptive data (Lim, M. 2024). Qualitative research embodies the subject of inquiry in distortions to find why, the key, and general social processes behind it, in contrast to quantitative research, which instantiates data analysis (Chinyere & Eze, 2023).

3.1 Research Design

The objectives of this research will be met through a qualitative method to understand case study of the economic, social, and environmental impacts of trekking tourism in the local communities of the Mega Mount Trekking & Expedition Pvt. Ltd. This is because the study involves non-numeric data and allows subjective experiences, attitudes, and perceptions of respondents. To gain a better understanding of how trekking tourism has impacted the local communities through Mega Mount Trekking & Expedition Pvt. Ltd. Also, the qualitative method is selected to analyse the social and cultural aspects of tourism, including the impacts of tourism on local life, using cultural conservation, which can be derived from community perception. Taking into consideration study objectives, the qualitative method will provide this research with a deeper understanding of the case study and analysis of the problem statement. (Flick., 2022)

3.2 Data Collection

The data was collected by using primary sources. Primary data was collected by conducting interviews that is semi-structured. Economic factors will be quantified through interviews that

circulate to the commissioner's company. The interview also includes questions about the participants' opinions regarding the environmental and cultural impacts of tourism. From this, qualitative insights into the social and cultural effects of tourism, will gain through interviews with company employees, management, and repeat customers.

3.3 Interviews

The study employed purposive sampling techniques to select the participants. As these people have experience and knowledge about the impact of tourism, purposive sampling was used to select the respondents for the study, such as employees, trekking guides, management, and repeat customers. Ten Participants were selected for the interview. Only those who can provide information to the study was selected as respondents (Patton, 2015; Palinkas et al. 2015). This technique helps to find deep insights from specific groups or those who are knowledgeable in the related sector in a case study that involves qualitative research (Guetterman, T. C. 2023).

3.4 Case Study Approach

Using a qualitative case study methodology, this research examined how trekking tourism benefited those who lived along the Annapurna Circuit, specifically focusing on Mega Mount Trekking & Expedition Pvt. Ltd. The method works well for gathering non-numerical data that represent the attitudes, perceptions, and lived experiences of respondents. Semi-structured interviews were used to collect primary data, with an emphasis on cultural, environmental, and economic aspects. Trekking guides, porters and local staff are among the skilled participants chosen using purposeful sampling. (Badal, B. P. (2024)

3.5 Ethical Consideration

Ethical consideration was taken into account with top priority at the planning phase and throughout this research on socio-economic, environmental, and cultural effects of trekking tourism. Following the existing law, all the participants – local porters, guides, managers, and repeated tourists – were made aware of the study's purpose and voluntarily agreed to take part in it. To

guarantee the anonymity of the participants, nicknames were given as of their job titles to all the respondents, and personal data was kept unknown. Cultural respectfulness was always taken into consideration, and top priority was given at all stages of research, with caution to approach neighbourhood customs and traditions with respect during the interview and observation process. The study doesn't intend to exercise any negative practices or wrong information but will work hand in hand with locals by making efforts to be helpful to neighbourhood knowledge exchange and sustainable tourism planning. Through the use of diverse voices of stakeholders and open reporting of data, the research practises fairness, honesty, and respect for the concerned communities in trekking tourism.

4 Research Findings

In research, findings explain the specific results that are directly extracted from the data analysis process. This kind of results are presented clearly and objectively, without any kind of interpretation, and serve as an answer to the research questions. Findings also include statistical data, thematic process, or patterns to identify in qualitative analyses, and they form the foundation for the discussion and conclusions of the study (Creswell & Creswell, 2018).

4.1 Qualitative Data Analysis

10 interviews were recorded in audio format. Each interview length approximately 15-20 minutes and interviews were done in mother tongue. The interview was analysed by thematic analysis with the following steps after collecting data.

According to Ahmed S.K. (2025), thematic analysis is a widely utilised method for analysing qualitative data, offering a structured yet flexible approach to identify, explore and present patterns or themes within a dataset. Coding is the process of classifying and setting labels to the sections of qualitative data to identify patterns, themes, and meanings (Saldaña, 2021).

The first step was to transcribe the interviews by converting the audio recorded to written format, which includes every spoken word and pause. The second is then translating all the transcription (Nepali to English), and according to Ahmed S.K. (2025), researchers need to familiarise themselves with the data to start to understand its main meanings and patterns. The third step is generating initial codes. Coding is both thoughtful and practical, which helps to break complex data into clear and meaningful parts which can finally develop into themes. For example, after manually coded the interview transcripts by using Excel, each line was carefully read and marked with an initial code which represents a meaningful concept, such as 'job creation and local employment' or 'company led eco practices'.

The fourth step is to search themes and identify more important patterns and themes within the data. It is major to make a group of similar codes and examine how they connect, overlap with, or divide to create key themes. For example, codes like 'company led eco practices', 'collaboration and conservation initiatives', and 'tourist and staff education' merged into a theme titled 'Environmental Responsibility and Awareness'. The fifth step, reviewing potential themes, includes closely examining and improving the themes to ensure they accurately describe the data and understanding in general. It involves more than just developing or changing themes; it relies on making sure that they properly reflect the data and provide a meaningful, connected explanation regarding the research questions.

The sixth step is defining and naming themes to refine it better to take its meaning and how it responds to the research question. The names need to be straightforward and important and

represent the central idea of the subject. The seventh and last step is writing the report, which focuses on transforming themes and ideas which were generated from all the previous steps into words as a conclusion.

4.1.1 Theme 1: Economic Impact and Employment Opportunities

Trekking tourism mostly contributes to creating jobs and increasing company profits and to community development and helps to shape local economies. For the local community, it has created a lot of job opportunities, such as porters, guides, and tea houses, which has improved livelihoods and decreased unemployment. *"It has helped us to provide more employment locally,"* one manager said. The advantages are not consistently stable, though. The COVID-19 pandemic, which left many workers without a source of income, is one example of an external disruption that can affect income, which is frequently seasonal and highly dependent on peak trekking months: *"Everything stops when the season is off or something like COVID occurs. If we don't have any work, then no payment will be received,"* a porter said. Also, even though tourism provides income, these benefits are often harmed by growing expenses and high levels of competition in the industry. *"There are too many porters sometimes, so competition is high... What we earn, we also must spend,"* said another porter. Trekking tourism's mixed character highlights both its true risk factors and its economic ability.

4.1.2 Theme 2: Environmental Awareness and Responsibility

A manager said in an interview, pointing out the company commitment to sustainability by saying, *"We mainly focus on waste management... encouraging trekkers to carry reusable bottles."* Despite some environmental education existing, both tourists and staff show that it remains inconsistent and needs to be more structured and constant. One of the porters said that *"advance and proper training would help... like a one- or two-day workshop"*; at the same time, tourists also expressed that *"There wasn't much explanation. I had to figure it out mostly by myself."* Meanwhile, collaborative efforts seem to be beneficial; some of the trekking companies were also found working with NGOs and local youth groups to organise cleanup campaigns and promote conservation efforts. *"We are involved with a local youth group which organises cleanup campaigns,"* shared another manager.

4.1.3 Theme 3: Cultural Sensitivity and Preservation

Cultural respect and preservation are crucial concerns in the context of trekking tourism, where increasing visitor numbers can both enrich and endanger local traditions. The way tourists are oriented to local customs varies significantly; some receive helpful guidance, while others feel the information is inconsistent or insufficient. *"Guides don't always provide the same information to us... Maybe they assume we already know about it since we have been frequent travellers to this circuit,"* said the tourist. As one of the guides explained, *"I always give a short briefing to the group before we start a trek... These kinds of small things really matter to the locals."* Despite these efforts, concern remains about cultural erosion and the commodification of traditions in the local community. Most of the time, getting pressure to fulfil the expectations of trekkers, which can lead towards a loss of authenticity, as one guide suggested: *"We might also lose our real identity and value if we keep changing the way we guide and the rules to please tourists."* Balancing and preserving our culture with the growth of tourism requires intentional efforts in education, respect, and sustainable practices.

4.1.4 Theme 4: Community and Stakeholder Collaboration

Stakeholder and local community partnerships encourage and boost both the cultural and environmental sustainability through trekking tourism. Trekking tour operations have been increasingly partnered with conservation organizations such as the Annapurna Conservation Area Project (ACAP) and NGOs to contribute to trail maintenance, environmental education initiatives, and forest restoration. *"We have never missed attending ACAP briefings, trainings, and workshops so we can harmonise with conservation goals."* And another manager said, *"Our intention and practices on sustainable tourism have always been positive."* Additionally, some companies also support local groups and clubs by working with youth groups and participating in cleanup events, though such involvement is often limited in scale. *"We've encouraged and partnered with a local youth group for cleanup trekking trails,"* shared another manager, while a third emphasised the need for consistency: *"We co-host events or donate, but it has to be consistent."* Part of the key components of a successful partnership is securing people's voices in local tourism planning and decision-making in a way that safeguards and honours community interests. Such cooperative

practice strikes a balance between tourist development and the preservation of people's culture as well as natural resources.

4.2 Financial Overview of the Company

The company's income statement shows a gradual upward movement in revenue and profitability from the past three years. Total income during the period grew from NPR 10,50,000 in 2021 to NPR 24,36,452 in 2023. The gross profit increased to NPR 7,17,151 from NPR 2,44,994 in 2021 to 2023, indicating efficient cost control and growth in sales.

Table 1. Income statement of Mega Mount trekking and Expedition Pvt. Ltd (Source: Annual report of company)

Particulars	2021	2022	2023
	(1€=133.27NPR)	(1€=132.32NPR)	(1€=137.65NPR)
Total Income	1,050,000	1,842,220	2,436,452
Cost of Goods Sold	805,006	1,223,546	1,719,301
Gross Profit	244,994	619,174	717,151
Total Expenses	120,422	145,000	160,475
CSR	2,450	6,192	7,171
Profit (Loss) Before Tax	122,122	467,982	549,505
Tax Expenses	18,318	70,197	82,426
Profit after tax For the Year	103,804	397,785	467,079

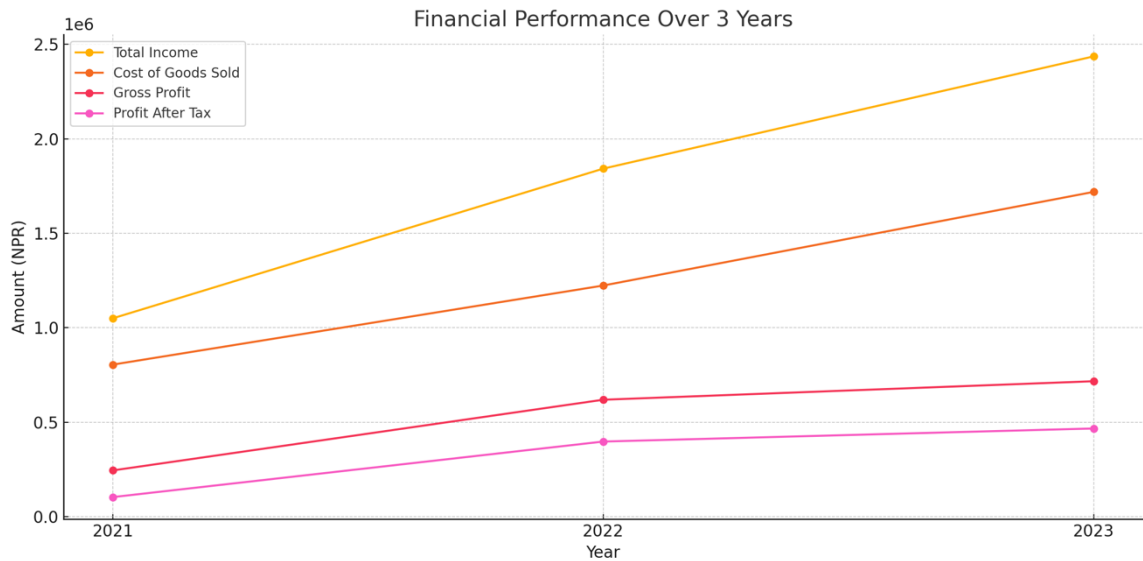


Figure 3. Image visualizing overall income statement of three years (2021/22/23) of Mega Mount and Trekking Expedition Pvt, Ltd.

The company's financial performance shows smooth and steady growth in both revenue and profit section of the three fiscal years (2021–2023). From NPR 1,050,000 in 2021 to NPR 2,436,452 in 2023, total revenue has progressed as business expanded, a consistent increase in customer interaction, business operation and customer satisfaction has resulted in the growth of revenue. After recovery from pandemic and crisis all tourism business expanded so did the Mega Mount, as of result the cost of goods sold raised from NPR 805,006 to NPR 1,719,301, reflecting higher sales volume.

From NPR 244,994 in 2021 to NPR 717,151 in 2023, the gross profit increased annually. With this increase in business trend to greater effectiveness and cutting direct expenses, producing better value from services has impacted on consistent and profitable business. The company seems to maintain a high level of profitability over time, even though overall operating costs increased gradually from NPR 120,422 to NPR 160,475 over time.

After decrease in the tax bills and CSR contributions towards the community, the net profit after deducting taxes was NPR 103,804 in 2021, NPR 397,785 in 2022, and NPR 467,079 in 2023, shows a positive trend in the business of Mega Mount Trekking and Expedition Pvt. Ltd. Along with company's effective cost control and operational efficiency, this shows that the stability and long-term financial standing has been strong.

5 Results

The findings of this study show the role of Mega Mount Trekking & Expedition Pvt. Ltd. in the economic, cultural, and environmental direction of trekking tourism along the Annapurna Circuit reveals both opportunities and challenges. Economically, the company has crucially contributed to local employment by hiring guides, porters, and supporting local businesses like tea houses, as reflected in its rising revenue and profitability between 2021 to 2023. However, this growth is supported by the vulnerabilities such as seasonal income fluctuations, massive competition, and heavy dependence on foreign tourists. The Social Exchange Theory provides a useful pattern here, explaining how local support for tourism is largely based on economic benefits, which can easily shift towards dissatisfaction when disruptions like the COVID-19 pandemic occur. Moreover, from the perspective of Dependency Theory, the regions over reliance on external tourist flows and global market trends makes its economy weak and uneven in terms of economic distribution. While the company's success drives the development of region, the unequal spread of benefits and lack of income diversification expose local communities to economic instability.

Culturally, trekking tourism brings both pros and cons. Mega Mount attempts to preserve culture by showing local customs and traditions, yet there is proof that cultural practices are sometimes reform to meet tourist expectations. As local communities adjust to the preference of tourists, this leads to modified festivals and reduce customs. Some guides provide cultural briefings, but they are not regularly applied, which can result to mixed tourist experiences. Under the Sustainable Tourism Framework, this scenario reflects a need to maintain cultural authenticity while promoting meaningful cultural exchange. The Social Exchange Theory also suggests that if local people begin to feel their cultural identity is being used or disrespected, their support for tourism may reduce, impacting long-term sustainability. Therefore, establishing cultural orientation programs and guide training can help reinforce cultural preservation without compromising the tourist experience.

Environmentally, Mega Mount has taken initiatives to promote eco-friendly activity such as including encouraging trekkers for waste reduction and supporting local cleanup campaigns. Yet, the findings show that these efforts are not systematically applied or widely understood by all stakeholders. There are still issues like trail degradation, poor waste management, and pressure on natural re-sources. Tourists and porters alike pointed to gaps in environmental education and a lack of structured training. From a sustainability perspective, this inconsistency undermines

conservation goals. The pressures from increased tourist demand, especially during peak seasons, contribute to resource loss and biodiversity risks, which place with the concerns raised by Dependency Theory about overuse of local assets for external consumption. The Sustainable Tourism Framework calls for a balanced approach to economic growth, cultural integrity, and ecological protection—something that Mega Mount must further pursue by establishing environmental education, engaging more consistently with local conservation groups, and supporting infrastructure improvements for waste management.

The study shows the importance of community and stakeholder collaboration. Having said that collaboration with local youth groups and organization like ACAP exists, they are usually informal and have only a few objectives. Structured tourism planning in community involvement is still insufficient. A positive shift towards a CBT model- where local people also participate in decision-making process, distribution of benefits, and nature conservation efforts- would work with the principles of sustainable tourism. Social Exchange Theory supports this approach by pointing out common sharing of profits as a condition for community support. Making community partnership meaningful which involve the tourism management in proper structure, Mega Mount Trekking & Expedition Pvt. Ltd. can help to control the growth of tourism along with protection of cultural and environmental assets. In conclusion, while the company has made a meaningful contribution, gaining sustainable tourism in the Annapurna Circuit will require more stable, broad, and establishing practices that ensure economic resilience, cultural respect, and environmental responsibility.

6 Conclusion and Recommendation

This study examined the multifaceted impact of trekking tourism in the Annapurna Circuit, focusing on Mega Mount Trekking & Expedition Pvt. Ltd. as a key player in the tourism economy. Through a combination of qualitative interviews, and an in-depth review of company reports, the research sheds light on both the positive and negative implications of tourism on local communities.

The qualitative data collected through semi-structured interviews with stakeholders, including trekking guides, porters, repeated tourists, and management team revealed four key themes that illustrate the profound impact of tourism on the local communities. The interviews offered useful information on the economic, cultural and environmental empowerment created through tourism, where participants reflected on the job's opportunities, preservation of cultural practices and sustainable environmental preservation. Nevertheless, these advantages were offset by the dire consequences of: unstable seasonal employment; inflation; erosion of culture; and treading the environment.

Further in support of the findings from the interviews, the financial analysis of Mega Mount Trekking & Expedition Pvt. Ltd.'s income statement (2021-2023) confirmed the results. The company displayed steady growth in its revenues: net profit grew more than twice over the three years, indicating beneficial economic consequences of the emerging tourism sector. However, the seasonal nature of tourist revenue as well as external influences such as global economic realities and the occurrence of natural calamities like floods, fires, and epidemics (for example the COVID-19 pandemic) made it obvious that the economic model is susceptible to external shocks.

The discovery indicates a pressing requirement for eco-friendly tourism concepts that harmonize the needs of the region's economy with its maintenance of its environment and culture. Local communities have reaped significant benefits from tourism, but the rise in living costs, reliance on seasonal employment, and environmental degradation highlight the risks of over-dependence on a single sector. Moreover, while tourism has created economic opportunities, it has also contributed to the erosion of traditional cultures, with locals adapting their customs to meet tourist expectations.

In conclusion, while trekking tourism has played a pivotal role in improving the economic well-being of communities along the Annapurna Circuit, it has also brought with it a series of

challenges that threaten long-term sustainability. These challenges include economic volatility, cultural commodification, and environmental degradation. Therefore, the future of trekking tourism in the region must be approached with caution, ensuring that the benefits are equitably distributed and that the negative impacts are mitigated through sustainable practices and community involvement. This research has supported my understanding that trekking tourism has both positive and negative effects for local communities along the Annapurna Circuit. It offers major economic opportunities but also poses environmental and social challenges that must be carefully managed. The experience of conducting this research has taught me the significance of balanced, sustainable tourism practices that promote economic growth, cultural preservation, and environmental stewardship. I believe that fostering community involvement and consistent education are key to achieving sustainable development in trekking regions.

After the analysis of the interviews, data process and company annual reports, following are recommendations can be made for Mega Mount Trekking & Expedition Pvt. Ltd. to promote sustainable tourism and development in the Annapurna Circuit.

First, the company should establish an annual one to two days training program for all porters and guides, focusing on environmental practices and cultural sensitivity. Both porters and guides suggested their wish for more structured training, noting that current guidance has limits to brief sessions or informal advice. This program could build on existing practices where companies like Mega Mount already offer orientation sessions, and should highlight proper waste disposal, wildlife respect, and local customs such as removing shoes in temples and modest dressing.

Environmental responsibility should also be improved through a clearer operational policy. Porters, guides, and tourists identified some good behaviours like discouraging single-use plastics, using reusable bottles, and following Leave no trace principles but these were identical. Mega Mount should standardize these measures by equipping guides with waste bags and designating them as daily eco-monitors to remind clients of best practices on the trail. Partnering with tea houses that follow eco-friendly practices like solar cooking and compost toilets, as suggested by the company managers, should be expanded and make as a company-wide preference.

To improve tourist education, the company should create simple, identical cultural and environmental guidelines shared before and at the start of treks. Tourists noted that while some briefings were helpful, they were not always detailed or repeated on later trips. A guideline and verbal briefings which explain local customs such as walking clockwise around stupas or avoiding loud behaviour in monasteries should be given consistently by guides.

Community involvement should also be deepened. While guides described efforts to connect trekkers with villagers and managers mentioned limited collaborations, there is room to grow. Mega Mount should include more cultural interpretation during treks by encouraging safe, respectful engagement with local communities. This could include storytelling or involving villagers to explain about their local customs to trekkers, as some guides already engage informally.

Finally, off-season employment is a raising concern among porters. As they currently face significant income insecurity during low periods, Mega Mount might consider seasonal alternatives like cleanup treks or tea houses maintenance work, which were already supported in part through informal efforts or small partnerships with youth groups. This kind projects would support the staff and maintain the quality of trekking infrastructure.

By focusing on consistent training, operational policies, tourist education, community engagement, and off-season employment each grounded in the needs and suggestions expressed in the interviews Mega Mount can significantly strengthen its contribution to sustainable tourism in the Annapurna region.

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Appendix 1

1. General description of the data

Data will be collected by sending survey questions to the company's employees, management and customers.

2. Documentation and quality of the data

All the data and information given by the company and received from surveys will be documented in a Word file with password protection. Survey data and secondary data will have different code names to identify which researcher can only process them.

3. Storage and backup

The data will be stored on a hard drive; every file will have a security password to open.

4. Ethical and legal issues related to storage

Consent will be taken from each person for the storage of data and information they provided.

5. Opening of the data and long-term storage

The data will be stored in an external drive for future studies if required.

Appendix 2

1. How has trekking tourism affected your company's revenue or business growth over the past few years?
2. Did your trekking company provide guidance on respecting local culture?
3. How has the trekking industry affected your employment opportunities or income?
4. Were you given information on how to minimise your environmental impact during the trek?
5. How do you ensure that your trekking services promote respect for local customs and traditions?
6. What role do you believe tourism businesses like yours should play in preserving cultural identity?
7. What environmental practices or policies does your company follow during trekking operations (e.g., waste disposal, eco-friendly packaging, low-impact trails)?
8. Do you educate trekkers on environmental responsibility before or during the trek?
9. Does your company collaborate with local conservation groups or environmental projects?
10. Have you received any training on environmental or cultural practices from the company?