

Sustainability at its Core: Embracing the Essence of Tri Hita Karana Philosophy to Empower Eco-Tourism-Focused MSMEs in Bali

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ABSTRACT

Business sustainability is crucial for Bali's Micro, Small, and Medium Enterprises (MSMEs), especially in ecotourism. This study examines how Bali's Tri Hita Karana (THK) philosophy – balancing relationships between God, humans, and nature – shapes MSME practices. Managers in Bali's MSMEs also encounter sustainability challenges in managing their businesses. The findings show that MSMEs implement THK values through offerings (*mebanten*) at designated spaces (*pelangiran*), fostering social connections (*menyamabraya*), and practicing environmental conservation. Despite THK's positive influence, challenges arise in balancing traditional values with modern entrepreneurship. The study highlights the need for policies that promote entrepreneurial orientation while preserving local wisdom. Further research is recommended to explore the deeper role of THK in sustaining MSMEs

INTRODUCTION

Business activities face various challenges to maintain sustainability. The term sustainability is an important issue for managers worldwide. It signifies that building a sustainable business is a critical concern for both large and small organizations. A sustainable business is a comprehensive concept that involves both current and future generations, based on economic, social, and environmental dimensions. Businesses are not solely focused on achieving high economic performance; concern for social and environmental issues is equally crucial. Addressing social and environmental issues requires businesses to take responsibility for them.

Managers in Bali's MSMEs also encounter sustainability challenges in managing their businesses. MSMEs, especially those in Bali, are expected to adopt environmentally friendly concepts to ensure business sustainability. Despite the increase in the number of MSMEs, their performance has not shown proportional improvement. This indicates the need for Bali's MSMEs to build sustainable businesses by addressing social and environmental issues. The concept of sustainability is highly relevant to the values embedded in Bali's Tri Hita Karana (THK) philosophy. The Government of Indonesia and the United Nations World Tourism Organization (UNWTO) have officially recognized THK as a philosophy that can guide sustainability efforts (Peters and Wardana, 2014). The Balinese cultural philosophy of Tri Hita Karana (THK) emphasizes the theory of balance, in which Hindu society understands itself and its environment as a system governed by balance, reflected in behavior. THK teaches three interconnected relationships in life (Suwetha, 2015): (1) the relationship between humans and God (*parahyangan*), (2) the relationship between humans and others (*pawongan*), and (3) the relationship between humans and the natural environment (*palemahan*). These values should serve as guidelines in every aspect of life, including business.

Research shows that the THK philosophy enhances human capital (Astuti et al., 2021) and has a positive impact on good governance (Putra et al., 2022). However, previous studies have not explored how THK values are implemented for business sustainability. The THK concept has been applied in Bali's tourism sector, beginning with the THK Awards and Accreditations for the hotel industry. This program has gained recognition from the Pacific Area Travel Association (PATA) and the World Tourism Organization (WTO). Thus, Tri Hita Karana can be considered a national culture containing universal values, both in concept and implementation, transcending differences in ethnicity, race, and religion.

Cultural values have been proven to enhance entrepreneurial orientation, organizational performance, and innovation culture (Sitiari et al., 2016; 2022; 2023). The interaction of THK values in promoting business sustainability in Bali's MSMEs has been previously studied, revealing that THK values positively and significantly influence business sustainability (Sitiari et al., 2023). This means that the better the implementation of THK values, the better the sustainability of the business. However, one study found that THK does not moderate the effect of Green Human Resource Management (GHRM) on business sustainability,

suggesting that THK values do not play a role in environmentally conscious human resource management practices to improve MSME sustainability in Bali. These findings indicate the need for further research to examine how THK values are implemented to achieve MSME sustainability in Bali.

Business sustainability in MSMEs drives the development of Bali as a tourist destination. MSMEs are managed based on local values with an ecotourism perspective. Ecotourism focuses on environmentally responsible tourism activities, emphasizing nature conservation, the empowerment of local socio-cultural and economic communities, and educational aspects (Sukma Arida, 2017). Globalization has impacted the values held by society, with the cultural values inherited from Bali's ancestors gradually fading. A study is needed to provide managers with guidance on conducting business without abandoning local wisdom. This research aims to serve as a guide to improving MSME sustainability based on THK cultural values with an ecotourism perspective. MSMEs play a crucial role in supporting Bali's tourism industry, and sustainable tourism can be achieved with the cooperation of all parties in preserving local wisdom in every aspect of life, including ecotourism-based business practices.

THEORETICAL REVIEW

Sustainability Business (SB)

Building business sustainability is a comprehensive concept that addresses both current and future issues. The goal of a business is not only to benefit the present generation but also to serve future generations. Organizations oriented toward business sustainability motivate their employees to work together in achieving goals based on economic, social, and environmental dimensions. Organizations that adopt sustainable practices and show environmental awareness foster a sense of responsibility (Yusoff et al., 2020) and improve environmental performance by enhancing knowledge about recycling, green products, waste management, and energy efficiency (Singh et al., 2020). Sustainability and environmental protection are critical considerations in planning future policies and strategies.

Business sustainability indicators are measured by:

1. Ecology, which involves reducing environmental degradation;
2. Economy, which is demonstrated by meeting basic human material needs through technologies and techniques that do not harm the environment;
3. Social, which assumes the maintenance of minimum social standards (elimination of hunger and poverty), health protection, the development of human spiritual environments (culture), safety, and education (Bombiak and Marciniuk-Kluska, 2019).

Tri Hita Karana (THK) and Ecotourism

Cultural values function as capital, processes, and ways of life, serving as central elements that provide the foundation for sustainable (or unsustainable) actions. Culture, as a form of creative expression, offers insights into sustainability issues. The cultural values preserved as local wisdom by the Balinese community support Bali's economic sustainability (Parameswara and Wulandari, 2020). THK is a concept that serves as a guiding principle for the character of the Balinese people in living their lives (Parimartha et al., 2011). THK teachings emphasize three interconnected relationships in human life (Suwetha, 2015): (1) the relationship between humans and God (*parahyangan*); (2) the relationship between humans and others (*pawongan*); and (3) the relationship between humans and the natural environment (*palemahan*). THK is defined as the three causes of happiness, well-being, and human prosperity. The Government of Indonesia and the United Nations World Tourism Organization (UNWTO) officially recognize the THK philosophy as a concept that can guide sustainability efforts (Peters and Wardana, 2014). The Tri Hita Karana culture emphasizes harmony in the relationship between humans and God (*parahyangan*), between humans (*pawongan*), and between humans and the universe (*palemahan*). The community aspect of Corporate Social Responsibility (CSR) is closely linked to the *pawongan* element in the THK concept. The natural and environmental aspect is connected to the *palemahan* element in the THK culture. However, in Tri Hita Karana, both the environment (*palemahan*) and the community (*pawongan*) are always interconnected with God Almighty as the creator of the universe (*parahyangan*).

METHODOLOGY

Research Design

This study uses a qualitative research approach because it is holistic and rich in meaning, as it relates to the realities present at the research site and is derived from the words or behavior of the informants. The implementation of the values within the Tri Hita Karana (THK) concept for business sustainability is viewed as a social product shaped by the power of human interaction in this research. This cannot be separated from the social realities of the environment, meaning that the current understanding is inseparable from the subjectivity of the individuals living within it. Therefore, the interpretive paradigm is used to understand and analyze the meaning behind the reality of implementing the Tri Hita Karana cultural values from the perspective of MSME managers who engage in daily activities in Bali.

Research Location and Object

This research is conducted on MSMEs in Bali. The sampling method, or in this case, informant selection, is done using the snowball sampling technique. Through this method, it is ensured that the selected informants possess the appropriate expertise related to the subject matter or domain being examined. Information is obtained through several methods, including structured and in-depth interviews. The required informants consist of both internal and external parties, with the internal parties being MSME managers or owners and employees.

Research Stages

The first stage involves data reduction, which is the process of simplifying the data by transforming recorded interviews into written transcripts, thus facilitating further analysis. The second stage involves domain analysis based on similarities in the reduced data, field observations, and documentation. In this study, domain analysis is divided into four categories: the implementation of THK related to *pawongan* (social relationships), the implementation related to *palemahan* (environmental relationships), and matters related to God. After identifying the domains, the next step is to conduct taxonomic analysis through observations and focused interviews to support the previously identified domains. Component analysis is performed through selected observations or interviews, asking contrastive questions to obtain a clearer and more comprehensive understanding, which then forms a theme. Thematic analysis is the final stage of data analysis in this research. After forming the themes, data interpretation is conducted. The third stage involves interpreting the data to gain deeper meaning and understanding from the collected and analyzed data, resulting in conclusions that align with existing theories and the realities (information) obtained.

RESULTS AND DISCUSSION

The implementation of values in the Tri Hita Karana (THK) concept was examined using interviews with respondents, specifically Micro, Small, and Medium Enterprises (MSMEs) actors. The results of the interviews with MSMEs participants showed the following:

Implementation of THK - Parahyangan Element: The relationship between humans and God.

Table 1. Respondents' Answers Regarding The Implementation of Parahyangan Element.

No	Question	Respondent's answer
1	Do you believe that every action involves the intervention of God? How do you implement your belief in God in accordance with your profession as a Micro, Small, and Medium Enterprises (MSME) managers?	<p>As a Hindu, I believe in Ida Sang Hyang Widhi Wasa.</p> <ul style="list-style-type: none"> - I have a dedicated space for offerings at my workplace, called <i>pelangkiran</i>. - Every day before starting work, I perform offerings (<i>mebanten</i>) and present <i>canang</i> before beginning any activities. - I believe in the blessings given by Ida Sang Hyang Widhi as the foundation of my life and business. My devotion is expressed through daily offerings. Through <i>mebanten</i>, I hold the belief that all activities will bring profit. (Ni Nyoman Weti)
2		<ul style="list-style-type: none"> - As a Balinese Hindu, I strongly believe in the blessings of Ida Sang Hyang Widhi. I prioritize <i>mebanten</i> before starting work. As a gesture of gratitude, I offer <i>canang</i> or <i>rarapan jaja</i>. (Ketut Tari)
3		<ul style="list-style-type: none"> - When it comes to spiritual matters, I always prioritize them daily. On holy days, I seek blessings (<i>nunas ica</i>) by presenting offerings. I seek divine approval in a spiritual manner before engaging in my work and organizing my goods. Because of this, I receive fortune. At my workplace, I installed <i>pelangkiran</i> to offer <i>banten</i>. (Nyoman Sumarni)




Based on the interview results, MSME actors in Bali believed in the power of God, referred to as Ida Sang Hyang Widhi in Bali. MSME actors began their activities by conducting prayers, known as *mebanten*. *Mebanten* is the act of offering as a sign of gratitude and thanksgiving to God. Through these offerings, they believed that all their work would be carried out well and yield the best results.

This finding aligns with previous research, which showed that the Tri Hita Karana (THK) culture has a positive and significant impact on financial performance (Juwitaristanty and Wiagustini, 2021). In relation to the sustainability concept, their gratitude for what they have motivates them to work sincerely. They tend to conduct their business activities correctly, prioritizing principles of honesty and hard work. This is evident from the fact that their businesses have been sustained through generations, even though they have not experienced significant growth. This result is also consistent with prior research showing that the Tri Hita Karana culture positively affects good governance (Putra et al., 2022). Business principles managed by adopting values of honesty and truth contribute to better organizational governance.

Implementation of THK - Pawongan Element: The relationship between humans and others.

Based on the interview results, the responses of MSME actors regarding how they maintain harmonious relationships with others for business sustainability are presented in Table 2.

Table 2. Respondents' Answers Regarding The Implementation of *Pawongan* Element.

No.	Question	Respondent's answer
1	What do you do to maintain harmonious relationships with others in business or with other people?	With the business I run, I am able to help provide employment to others and assist family members in need. In conducting my business, I maintain good relationships with employees, customers, and suppliers. (Ni Nyoman Weti, Ground Coffee Business)
2		I am very grateful that with the business I have, I am able to foster community (<i>menyamabraya</i>), provide offerings (<i>maturan</i>), and cover living expenses. In running my business, I attract customers by offering discounts or price reductions. (Ni Ketut Tari, Balinese Cake Business)
3		As a Balinese person, I run my business by helping others, building relationships, especially with suppliers, and finding customers. If a customer doesn't have money, I allow them to pay later (<i>metanggeh</i>). The profits from this business are not only for personal use but also for offerings as much as I can afford, and to help family members with ceremonies. Having this business allows me to make offerings and donations (<i>mepunia</i>). The income I generate is used to take care of my family. (Made Sri Namawati, Balinese Cake Business)
	Using employees not only from family.	

Based on the interview results, MSME actors maintained relationships with others through *madelokan*, *mepunia*, and *ngalih nyama*. *Madelokan* refers to visiting people who are conducting ceremonies. Mutual visits, where they bring gifts within their means, are done to engage in *ngalih nyama*, which means building familial or relational connections. When connected to the concept of sustainability, MSME actors fostered these relationships to expand their networks, a practice known as *menyamabraya*.

According to research, the concept of *menyamabraya* has already been implemented in cooperative management in Bali (Sitiari et al., 2021). Human resource management practices based on *menyamabraya* cultural values have been shown to enhance performance in Balinese cooperatives (Sitiari et al., 2024). The *menyamabraya* culture is characterized by indicators such as maintaining familial relationships, mutual assistance, and cooperation for both individual and collective interests.

This study demonstrates that MSME actors are responsible for individual interests while also being socially conscious. The results support prior research, which found that the Tri Hita Karana (THK) culture plays a role in enhancing corporate social responsibility (Noval et al., 2023). The *menyamabraya* culture is understood to have a meaning similar to the *guanxi* culture in China. *Guanxi* is simply translated as "personal relationships" or "social relationships" (Zhang Chi and Hong Seock-Jin, 2017). In China, the *guanxi* culture is implemented in building networks for both social and business purposes. The *menyamabraya* cultural values can be adopted by MSME managers in Bali to build business relationships or networks.

THK - Palemahan Element: The relationship between humans and the environment (nature).

Based on respondents' answers regarding the implementation of the *Palemahan* element, see Table 3.

Table 3. Implementation of THK - Palemahan Element

No.	Question	Respondent's Answer
1	What do you do in your business practices to ensure sustainability by adopting the values of the <i>palemahan</i> (environmental) concept?	In relation to environmental preservation, I do not use preservatives in the cakes I make. I believe in the teachings of my ancestors, who offered respect to plants through offerings, even though I do not have my own garden. (Ni Ketut Tari)


2		<p>To preserve the environment as a Balinese, I observe <i>Tumpek Bubuh</i>, a ceremony for plants. In running my business, I maintain cleanliness and avoid using chemicals. I also contribute to community activities in the <i>banjar</i> aimed at environmental upkeep. The profits I earn from my business are not solely for personal use. (Wayan Suwanderi)</p>
3		<p>My business does not produce harmful waste. The waste generated is used as fertilizer. I take care of the environment starting from my workplace and follow government regulations to reduce the use of preservatives and plastic. (Ni Nyoman Weti)</p>
	<p>Ceremonies to cleanse the earth in accordance with Hindu teachings.</p>	

Table 3 shows that MSME actors in Bali adopted the values contained in the *Palemahan* element, which were implemented by practicing ancestral teachings in accordance with Hindu religious teachings. One example is the practice of *mecaru*, a ritual of cleansing the earth, performed before occupying a business space. Respecting and protecting nature was also practiced through offerings on certain days, such as *tumpek uduh*. In business, they avoided the use of chemicals and reduced the use of plastic in accordance with government regulations. They also contributed to environmental cleaning activities through donations. The concept of sustainability has already been applied by MSME actors in Bali. The business sustainability concept with an ecotourism perspective was implemented by adopting Bali's local wisdom.

The ecotourism-oriented business sustainability that adopted the values of the Tri Hita Karana (THK) concept among MSME actors in Bali involved maintaining harmonious relationships with God, believing in and relying on divine intervention, and offering prayers before starting business activities. They maintained relationships with others by helping each other and building networks, in line with the *menyamabraya* concept. The relationship between humans and nature involved following ancestral teachings to care for the environment while adhering to government regulations.

This study proves that MSME actors enhanced business sustainability by adopting the values of the THK concept. The THK concept has also been implemented in the management of financial institutions, such as the Village Credit Institutions (Lembaga Perkreditasi Desa) in Bali. The work culture standards in managing these institutions have adopted the cultural values of THK (Widnyani and Astitiani, 2022). The THK concept has also been adopted to promote ecotourism sustainability, such as in the management of *subak* (traditional irrigation systems) in Bali (Lestari et al., 2015). Additionally, the THK concept has been shown to improve employee performance in the garment industry (Wahyuni et al., 2021). Previous studies have demonstrated that the THK concept has been successfully implemented in both business and non-business organizations in Bali.

CONCLUSIONS AND RECOMMENDATIONS

Business sustainability with an ecotourism perspective in Bali is achieved by adopting local cultural values. These local cultural values, recognized as traditional wisdom, are embedded in the Tri Hita Karana (THK) concept. According to research, the values in the THK concept are implemented through maintaining a harmonious relationship with God by making offerings, known as *mebanten*, before starting any activity. A designated space for this offering is called *pelangkiran*. MSME actors believe that all outcomes are gifts from God, referred to as Ida Sang Hyang Widhi.

Maintaining relationships with others involves building connections, referred to as *ngalih nyama*, a practice known as *menyamabraya* in Bali. A harmonious relationship with nature is implemented by following government regulations regarding environmental preservation and adhering to ancestral teachings that honor the earth. Respect for the earth and its contents is demonstrated through prayers on specific days, as prescribed by the Hindu religion.

It can be concluded that MSME actors in Bali run their businesses based on local cultural values for sustainability. The implementation of these cultural values is not only applied by MSMEs but also by business and non-business organizations. However, there is a tendency for local cultural values to act as barriers, making it necessary to develop policies that enhance entrepreneurial orientation. Future research should examine the entrepreneurial orientation of MSME actors to create relevant policies.

FURTHER STUDY

This study is limited in scope to MSMEs in Bali, focusing primarily on the integration of Tri Hita Karana (THK) values into business practices. As a result, the findings may not be fully generalizable to larger businesses or MSMEs outside of Bali, where different cultural and environmental contexts apply. Additionally, the study emphasizes the environmental and social aspects of sustainability but does not delve deeply into the economic challenges MSMEs face. Finally, while the research identifies a positive relationship between THK values and business sustainability, it does not explore the long-term impact of globalization on the preservation of these cultural values, which could influence sustainability practices in the future.

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