

Implementation of Sustainability Business Practices Based on Tri Hita Karana Values in International Chain Hotels in Bali

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Received : 18 June - 2025

Accepted : 20 July - 2025

Published online : 25 July - 2025

Abstract

The purpose of this study is to analyze sustainability business practices based on Tri Hita Karana (THK) in hotels under the auspices of the Marriott international network, namely E Hotel in Ubud, S Hotel in Kuta, W Hotel in Seminyak, TS Hotel in Legian, and TL Hotel in Nusa Dua. This qualitative research uses informants determined by purposive sampling techniques. Interviews, documentation studies, and observation were used in data collection. The data analysis technique used in this study is an interactive model by Miles and Huberman, which consists of data reduction, data presentation, and conclusions. The findings indicate that each hotel adapts Marriott International's sustainability standards aligned with THK's core principles: Parahyangan (harmony with God), Pawongan (harmony among people), and Palemahan (harmony with nature). The hotels participate in activities such as religious engagement, food redistribution, waste segregation, energy conservation, and the use of eco-friendly products. This integration of THK enhances employee engagement, strengthens community relationships, and promotes environmentally responsible practices in the hospitality industry.

Keywords: Balinese Cultural Values, Hotel Sustainability, International Chain Hotels, Tri Hita Karana, Sustainable Tourism.

1. Introduction

Sustainability has become a crucial paradigm in the global business landscape, prompting organizations across various sectors to incorporate environmentally and socially responsible practices into their core operations (Nosratabadi et al., 2019). The hospitality industry, including hotels, resorts, restaurants, and tourism services, plays a vital role in the global economy, significantly contributing to economic growth and impacting the global carbon footprint through substantial resource consumption and waste generation (Bekele et al., 2024). Hotels, in particular, are known for their resource-intensive operations, characterized by high energy consumption, water usage, and waste production, which exacerbate existing environmental challenges (Tokro & Dzitse, 2024). This adverse impact risks diminishing the aesthetic and functional quality of local environments, resulting in pollution, depletion of natural resources, and disruption of the delicate ecological balance, particularly in regions heavily reliant on tourism revenue.

The rising tide of environmental concerns, paired with a growing awareness among consumers, shifting regulatory frameworks, and the promise of cost savings, has created a strong motivation for hotels to embrace sustainable business practices (Afsar & Umrani, 2020). Increasingly, travellers make eco-friendliness a key consideration in their travel



choices, providing a powerful market incentive for hotels to adopt greener initiatives (Meeroff et al., 2020). Most travellers acknowledge the significance of sustainable tourism, highlighting a collective shift toward more responsible travel habits (Zdravković & Peković, 2020). This growing demand for sustainability reflects changing values and underscores the urgency for the hospitality industry to evolve and align with these expectations (Khatter, 2025).

Bali is well-known for its rich cultural heritage and breathtaking natural landscapes. The island depends heavily on tourism, which makes its sustainability practices extremely important. However, Bali faces several environmental challenges related to tourism, including water scarcity, waste management issues, and threats to its biodiversity. In 2023, Bali welcomed over 5.2 million international visitors, underscoring the size of the tourism sector and its potential impact (Utama et al., 2024). To preserve Bali's cultural integrity and environmental health, balancing economic development and sustainable tourism practices is essential.

One significant approach to sustainability that closely aligns with Bali's cultural values is the Tri Hita Karana (THK) philosophy. This traditional Balinese belief system emphasizes fostering harmonious relationships in three key areas: between humans and the divine (God), humans and nature, and among individuals themselves (Susanti & Wiryanata, 2024). The THK philosophy is a holistic framework for sustainable development, integrating essential elements such as environmental stewardship, social responsibility, and spiritual well-being. It encourages the Balinese to engage in practices that promote ecological balance, such as sustainable farming, waste management, and conservation of natural resources. Furthermore, it highlights the importance of community cohesion, advocating for mutual support, cooperation, and respect among individuals and groups (Dewi et al., 2024).

While the THK philosophy offers a solid moral framework for sustainability, many international chain hotels operating in Bali also adopt global sustainability standards. The interaction between these local values and Western-derived sustainable business practices creates a field of study with great potential for insights. Understanding how these international hotels operationalize THK within their sustainability strategies is imperative for fostering responsible tourism that aligns with Bali's distinctive cultural values and environmental needs.

This research explores how international hotel chains in Bali incorporate THK values into their sustainability strategies, aligning global standards with harmony, balance, and interconnectedness principles into specific operational practices to achieve a synergistic approach to environmental stewardship, social equity, and economic viability. This study contributes to the growing knowledge of sustainable tourism by analyzing these hotels' specific initiatives. It offers insights for businesses that balance profitability with responsibility in culturally rich and environmentally sensitive destinations.

2. Literature Review

2.1. Legitimacy Theory

Legitimacy theory is widely applied in environmental and social accounting research, offering a framework for understanding how companies voluntarily seek public recognition. It emphasizes that firms operate within a societal system where approval from stakeholders such as governments, communities, and individuals is essential (L'Abate et al., 2023). According to Silva (2021), this theory encourages companies to demonstrate environmental responsibility to appear legitimate in the eyes of society, leading them to act in accordance with public expectations.

The theory implies the existence of a social contract between a company and its surrounding community, where corporate survival depends on maintaining alignment with societal norms and values. To sustain this legitimacy, companies engage in social and environmental accountability, including the adoption of sustainability business practices. These practices serve not only to mitigate environmental harm but also to reinforce the company's compliance with prevailing community standards (Akhter et al., 2023).

2.2. Sustainability Practices

Sustainability practices encompass a wide array of activities undertaken by businesses to minimize their environmental impact and maximize their positive social contributions (Schmidpeter, 2025; Singh, 2024). Environmental sustainability focuses on reducing resource consumption, minimizing waste and pollution, conserving biodiversity, and mitigating climate change (Arsana & Susanti, 2023; Zhivkova, 2022). Social sustainability addresses issues such as fair labor practices, human rights, community development, and social equity (Jankalová & Jankal, 2020). Economic sustainability ensures long-term financial viability while contributing to economic growth (Soraya & Refangga, 2024) and shared prosperity (Ogunbukola, 2024). These three dimensions of sustainability, such as environmental, social, and economic are often referred to as the "triple bottom line" and represent the fundamental pillars of sustainable business practices. A sustainable strategy includes how a firm will attain its goals through meeting shareholders' and other stakeholders' expectations, thereby improving its competitive advantage (Bello, 2020).

2.3. Tri Hita Karana

Tri Hita Karana (THK), which translates to "three causes of well-being," is a Balinese philosophy derived from three elements: Tri (three), Hita (well-being), and Karana (cause). This philosophy emphasizes the importance of harmony in three essential relationships: the relationship between humans and God (*Parhyangan*), among humans (*Pawongan*), and between humans and the natural environment (*Palemahan*) (Suweta, 2020).

The proper, creative, and dynamic implementation of THK is expected to promote a harmonious life characterized by holistic human development. This includes devotion to God, peaceful coexistence with others, and a commitment to environmental preservation. Each element of this philosophy reflects a crucial aspect of human interaction: *Parhyangan* relates to spiritual or conceptual dimensions, *Pawongan* pertains to social relations, and *Palemahan* focuses on ecological awareness (Wiryanata, 2024). Together, these elements provide a culturally rooted framework for sustainable development and ethical practices in both individual and organizational contexts.

2.4. Previous Research

A growing body of research highlights the significance of the THK philosophy in advancing sustainability practices within various sectors. Ardiana et al. (2025) examined how THK, as a form of Balinese local wisdom, affects accounting practices and combats corruption in Bali's government institutions. Interviews with 21 departmental leaders reveal that these principles promote ethical behavior, transparency, and accountability. Overall, THK provides an effective anti-corruption approach that can be adapted to various settings.

In a similar vein, Sumantri et al. (2022) explore how THK principles impact accounting practices in Village Credit Institutions (VCIs). It highlights how VCIs incorporate sustainable business practices (SBP) rooted in these principles, demonstrating accountability through economic benefits, community empowerment, environmental preservation, and spiritual

rituals. Overall, it emphasizes the interconnectedness of all life aspects for holistic accountability in sustainability.

Kristinayanti et al. (2025) research focused on the local wisdom of THK and its relevance to sustainability, particularly in green construction. A literature review of 76 papers from 2011 to 2022 revealed that while Tri Hita Karana has been applied mainly in education and economics, there is a notable gap in its application to green building practices. The findings suggest that THK can effectively enhance sustainability across economic, social, and environmental dimensions.

Sitiari et al. (2024) explores how THK philosophy influences Micro, Small, and Medium Enterprises (MSMEs) practices, focusing on the balance between God, humans, and nature. While MSME managers apply THK values through offerings and environmental conservation to strengthen social connections, they face challenges in merging traditional values with modern entrepreneurship. The findings suggest a need for policies that support entrepreneurship while preserving local wisdom

Lastly, Dewi et al. (2024) explores the strategy for managing rurung (small road) tourism in Peliatan Village, Ubud, Bali, using the THK principles and the pentahelix model to promote sustainable tourism. Findings indicate that THK is guiding sustainable tourism through public regulation, emphasizing the importance of pentahelix collaboration in developing rurung as a tourist destination.

3. Methods

This research employs a qualitative descriptive data analysis technique. Aligning with a post-positivist philosophical stance, the study investigates phenomena within their natural settings. It is designed to explore the meaning, unique qualities, processes, and interactions present within the subject under investigation (Sugiyono, 2015).

The informants in this research are the manager or staff at the Accounting Department, Food and Beverage Department, Engineering Department, Human Resources Department, and IT Departments at Hotel E in Ubud, Hotel S in Kuta, Hotel W in Seminyak, Hotel TS in Legian, and Hotel TL in Nusa Dua, which are international hotels belonging to Marriott international hotel chain.

The primary focus of this study is the implementation of sustainability business practices in luxury hotels located in Bali Province, guided by the THK philosophy. The research utilizes qualitative data as non-numerical information, including words, sentences, narratives, and visual materials (Sugiyono, 2011). The qualitative data encompasses organizational history, structure, job roles, and sustainability business practices. Data sources include primary data gathered through direct observation, structured interviews with hotel managers or staff, and secondary data from hotel documents, scholarly articles, and publicly available hotel information.

4. Results and Discussion

4.1. Research Results

This research is located in hotels that are included in the Marriott international hotel network, and according to the hotel's request, in this study we do not disclose the name of the hotel and only mention the initials, namely E Hotel in Ubud, S Hotel in Kuta, W Hotel in Seminyak, TS Hotel in Legian and TL Hotel in Nusa Dua.

1) E Hotel

E Hotel is a 5-star hotel under the management of Marriott International, located in the Ubud area, and adheres to the motto of healthy living and a healthy, eco-friendly environment. Data collection was carried out by observation and interviews with the Department of Maintenance and Accounting.

E Hotel has worship facilities for Hindu believers in the form of temples that can be used together by employees and guests, both daily and on certain holidays. Similarly, the E Hotel is involved in the religious activities of the traditional villages around the hotel location and contributes funds, materials, and manpower to these religious activities.

The employees of E Hotel have a social service program in the form of collecting clothes suitable for use to donate to those in need, and becoming foster parents for several small businesses that need financial and marketing support. E Hotel is involved in a program to repair damaged school buildings in several villages in need. E Hotel provides financial assistance for the development of youth creativity in the area around the hotel.

E Hotel minimizes the use of plastic materials for in-room fixtures by 100% and 80% in restaurants, and prioritizes the use of environmentally friendly and recyclable materials. E Hotel is committed to reducing energy use and reducing waste, and implementing sustainability practices in daily operations, for example, by using lights and temperature control efficiently, and efficiency in the use of paper by using internal applications to communicate internally. E Hotel is involved in a mangrove and beach cleanup program along with other properties under Marriott. In addition, it also engages with communities and non-profit organizations to support environmental and socio-cultural conservation.

2) S Hotel

The S Hotel is one of the five-star hotels in the Kuta Beach area, Badung Regency, Bali. The hotel, which has been in operation for more than 10 years, is part of Marriott International. S Hotel is designed with an open-style, eco-friendly architecture that minimizes the use of air conditioning and allows for natural airflow throughout the hotel. Data collection was carried out through observation and interviews with the Chief Accountant/Cost Controller in the Accounting Department, F&B Admin in the F&B Department, Engineering Admin in the Engineering Department, HR Coordinator in the HR Department, and IT Staff in the IT Department to gain an understanding of sustainability practices in this hotel.

S Hotel has worship infrastructure that can be used by all S Hotel employees, and worship services are routinely held both daily and at certain times. Similarly, if the traditional village around the hotel is holding worship activities, the S Hotel will participate in the activity and donate funds, materials, and energy for the smooth running of the event.

The HR Department routinely holds social service activities both in the natural environment and the internal and external community of the hotel, also known as CSR. Social activities in the natural and social environment in the form of cleaning beaches, areas outside the hotel, donating, and others. For social activities in the community around the hotel, namely paying contribution fees to the Kuta Traditional Village environment, which is a routine every month. The fee is fixed in accordance with the cooperation contract with the Customary Village, which classifies the cost based on the five-star hotel category.

The F&B Department divides its waste, especially food waste, into two categories, namely: leftover food that is still suitable for consumption and leftover food that is no longer suitable for consumption. Leftover food suitable for consumption will be distributed to a social care organization called Scholars of Sustenance (SOS), which will distribute it to foundations in need. Meanwhile, leftover food that is not suitable for consumption will be distributed to compost recycling companies, which are carried out once a week. The company will provide

compost for free according to how much food waste is provided by the S Hotel, but if the hotel needs additional compost, then the hotel can buy it from the company at a special price.

The Engineering Department is responsible for the general management of waste in hotels. The Engineering Department divides S Hotel waste into three categories, namely: solid waste, liquid waste, and B3 waste. Solid waste in the form of paper waste, organic waste, plastic, and others is collected in a special room that will later be transported by the waste disposal service. B3 waste in the form of electronic components, combustible materials that are flammable, toxic, and cause a strong odor, is collected in one closed container and separated from other waste. In certain periods, the waste will be transported specifically by B3 waste transportation services. Especially liquid waste, such as laundry products, toilet waste, and others, is accommodated together with waste generated by other properties that are still in the same area as the S Hotel.

The IT Department uses a system called the Project Tree System. This system is an internal administration system that aims to reduce the use of paper. This system is used by all departments in the hotel. The advantage of this system is that every transaction can be approved by the system so that it can be used to make payment requests, refund requests, petty cash, and others without the need to print the document.

3) W Hotel

The W Hotel is one of the properties under the auspices of Marriott International, included in the five-star category, and is located on the beach in the tourist area of Seminyak, Bali. Data collection through interviews is carried out with the following resource persons: the Accountant and the Maintenance Department staff provide information related to the sustainability practices.

The W Hotel routinely holds worship services in the worship area that employees can use well for prayer, resulting in a harmonious relationship with God. Worship is carried out every day and also on certain holidays by employees of the W Hotel. Employees together prepare for the ceremony, such as making penjor, sampian, and other ceremonial equipment that can support the smooth running of the ceremony activities. All worship tools and equipment do not use plastic materials, but only use natural materials that can be reused.

The W Hotel daily donates leftover breakfast food that is still suitable for consumption to the Scholars of Sustenance (SOS) Foundation. Meanwhile, food waste that is no longer suitable for consumption is sent to a foundation to be subsequently converted into compost. Hotels act as a labor, logistical, and financial support that connects food surpluses with communities that can benefit from these often wasted resources.

The W Hotel routinely supports programs/activities that can be participated in by all employees as a form of appreciation to employees in expressing their passions, such as interdepartmental futsal matches, billiard matches, badminton matches, talent gathering events, etc.

The W Hotel is starting to abandon the use of plastic to reduce the impact of environmental damage. To serve guests, hotel management has started using eco-friendly products such as the use of refillable drinking water with glass bottles, food packaging made of corn fiber, and straws from paper. The implementation of environmentally friendly activities has been applied to the W Hotel and has even been included in plastic-free hotels.

The W Hotel works with the Roll Foundation community to reprocess or recycle used soaps, shampoos, and hygiene items that are used half or only used once in hotel rooms to make new soap for those in need. The W Hotels often carry out beach clean-up activities that are polluted by solid garbage, solid chemicals, and organic debris washed up on the beach or coastline by the tide, local visitors, or tourists. The W Hotel often holds beach cleaning

activities with the aim of maintaining the preservation and cleanliness of the beach. Clean beaches are beneficial for human health because polluted beaches have the potential to endanger human lives due to beach accidents.

The Engineering Team of the W Hotel carried out Environmental Care activities by jointly cleaning the Subak irrigation. Subak was formed with the aim of solving problems related to the irrigation of rice fields. The benefits obtained by farmers from the subak irrigation system in Bali are the guaranteed availability of water for farmers' rice fields.

W Hotels participates in the Mangrove Clean Up in Bali along with other Marriott International properties. Mangrove planting aims to ensure an abundant source of feed for fish and crabs. In addition, the existence of good mangroves will prevent the arrival of large waves on the mainland. Thus, mangroves are often said to be a sustainable shield for the community from the threat of waves and tsunamis.

In Bali, the use of cooking oil is generally discharged directly into the environment and causes groundwater and soil pollution. Most oils are also reused as foodstuffs. This material is generally sold through intermediaries and local markets for small stalls. The reuse of used cooking oil as a food ingredient causes high health risks (cancer, etc.). The practice of selling waste oil as a foodstuff can be categorized as very critical because the origin of the oil is often not disclosed to customers, and consuming it would be very harmful to health. W Hotel collaborates with the Green Lengis Foundation, which is a social organization that works in recycling used cooking oil into biodiesel. About 400 and 600 m³ of used cooking oil is converted into biodiesel per year, so it is expected to reduce fossil fuel consumption and greenhouse gas emissions.

W Hotel, in its operational activities, always carries out control over operational activities, one of which is by processing B3 (Hazardous and Toxic Materials) waste, and there are Standard Operating Procedures regarding waste handling procedures. The waste generated by hotel operations is definitely not disposed of carelessly. Waste is stored first in a Temporary Shelter (TPS), to be further handled by third-party vendors.

4) TS Hotel

The TS Hotel is a five-star hotel located on Jalan Raya Pantai Kuta, Banjar Legian Kelod, Legian, Bali, and is under the management of an international hotel, namely Marriott International. This hotel has characteristics and uniqueness that are reflected in the design and vision of the TS Hotel, which is adapted to the culture in which the hotel is built. Data collection is carried out by conducting observations at hotels and conducting interviews with parties who have duties and responsibilities in the implementation of efforts and activities related to implementation of sustainability practices, namely: Green Committee, is a committee formed by TS Hotel management to realize conditions for business activities that are sustainable and environmentally friendly by ensuring the sustainable use of resources to improve social, economic, and environmental welfare of hotel management and its stakeholders; the Manager of the Engineering Department, is a department that has duties and responsibilities in managing waste generated from hotel operational activities; the Human Resources Department Manager is a part that has duties and responsibilities in the implementation of environmental protection efforts through the implementation of environmental social activities involving various parties such as employees, the community, and the environmental social community.

TS Hotel and its employees routinely carry out worship activities at the facilities provided by the hotel, both daily and on certain holidays. Likewise, the hotel is involved in both funds, materials, and personnel in religious activities held by the traditional villages around the hotel location.

The implementation of caring for others activities by the Human Resources Department involves employees carrying out community service activities with the Community Empowerment Institute and handing over garbage cans and other cleaning supplies. The leftover food that is still suitable for consumption is handed over to the employee canteen so that employees can enjoy it together. The hotel also conducts employee career development through a series of education and training activities, both in-hotel and off-hotel.

Operations at the TS Hotel produce solid waste, liquid waste, and B3 waste (Hazardous and Toxic Materials). Solid waste is in the form of dry waste such as paper, soap, tissues, bottles, aluminum, and plastic, in the form of wet waste such as waste from the kitchen, namely leftover rice, bread, vegetables, and other food waste, as well as plant waste (garden waste) such as plant pieces and potoh branches. Liquid waste is in the form of waste coming from bathrooms or toilets, kitchens, laundry, spa activities, and swimming pools. Meanwhile, B3 (hazardous and toxic) waste is in the form of used lamps, batteries, paint and thinner, cooking oil, and engine oil.

TS Hotel makes efforts to manage waste through waste management in accordance with written SOPs and collaborates with competent third parties in terms of waste management to ensure that all waste generated from hotel operational activities is managed properly and does not pollute the environment. TS Hotel temporarily accommodates all waste, and then the waste will be transported and managed by a third party. Third parties are required to report the results of successful waste management to the hotel on a regular basis. As for liquid waste treatment, the hotel collaborates with DSDP (Denpasar Sewerage Development Project). The liquid waste is only temporarily stored in the holding tank, then directly flows to the main network of the underground DSDP. B3 waste is temporarily accommodated in a special closed room, namely the B3 Temporary Shelter (TPS), which is located in the solid waste TPS. B3 waste bins must be separate from other types of waste. The management of B3 waste is limited only to the reservoir; after being accommodated, the B3 waste is transported by a third party to be taken to the main management site of B3 waste outside the island of Bali.

TS Hotel has an environmental protection program called the Sustainability Program, implemented by the Green Committee, which was formed at the end of 2022. The forms of programs carried out include:

- a. The use of environmentally friendly products, for example, by changing the use of paraffin candles to coconut wax candles.
- b. The use of bottled mineral water in glass bottles that can be refilled both for in-room use and for banquet meeting amenities.
- c. Minimize the use of plastic, and use more paper-based products, for example, replacing the use of plastic packaging candies with paper packaged candies. Regarding the need for takeaway food and beverages at restaurants, TS Hotel uses paper-based products, such as paper lunch boxes, paper straws, paper cups, wooden cutlery, paper soup bowls, and paper sauce dishes. TS Hotel also replaced all bathroom amenities that initially used plastic cover bathroom amenities with bracket set up & paper box amenities, as well as laundry bags and welcome towels that are used are 100% biodegradable.

TS Hotel, through the Green Committee, has carried out various activities and programs in the form of real actions and donations that can improve the quality of the surrounding environment, including:

- a. Provide a water refill station accompanied by a banner that can encourage guests to use refillable drinking water bottles (Tumblr). Water refill stations are provided in each hallway on each floor of the guest room.

- b. The implementation of the green program is related to the appeal to guests to contribute to efforts to save water, energy, and minimize the release of detergents into the environment through the use of more efficient towels and linens. In addition, in each guest room, there is an appeal in the form of an acrylic sign that TS Hotel is committed to practicing practices that preserve the natural environment.
- c. The implementation of environmental care activities by the Human Resources Department involves employees and collaboration with the local village and other environmental communities. The forms of environmental care activities that have been carried out, such as beach cleaning, mangrove cleaning with Next Gen, and Sungai Watch.

TS Hotel's efforts to preserve the environment and prevent pollution in daily business operations include:

- a. Efforts to reduce paper use by switching to a barcode system or a paperless system. In addition, this effort is also carried out by using recycled paper, and when printing something, the printing settings are adjusted. This effort will have an impact on reducing the solid waste generated by hotels and minimizing the cost of purchasing paper.
- b. The use of solar panels for water heating in each guest bathroom. The use of solar energy will automatically reduce the use of electrical energy and reduce exhaust emissions.
- c. There is employee training to operate generators and the use of other large machines to comply with SOPs and not cause air pollution due to the exhaust emissions produced. This training is in the form of operator certification, which is carried out every three years.
- d. Tools such as generators, other large machines used are certified annually by the Department of Manpower. This certification is carried out to ensure that generators and large machines are safe to use and do not cause pollution to the environment.
- e. TS Hotels routinely conducts generator exhaust emissions testing once every six months. This is done to ensure that the exhaust gas from the generator is still within the normal threshold, so that there is no environmental pollution due to exhaust gases.
- f. TS Hotel utilizes the open space on the side of the hotel as a garden and grows vegetables and ground spices for the kitchen
- g. Use of energy-saving lamps (LED lamps) 100%
- h. There are energy-saving control systems, such as the installation of harmonica filters to regulate the quality of electrical power and the key card control system in the guest room. The existence of an energy-saving control system will reduce the use of electrical energy, and the exhaust emissions produced will also be reduced.

5) TL Hotel

TL Hotel is one of the five-star properties located in the Indonesia Tourism Development Corporation (ITDC) area. The hotel is part of Marriott International and has core values that are upheld by the organization in its journey to realize the vision towards sustainability that has been set. Data collection was carried out by conducting observations at hotels and interviews with the Chief Accountant and the Chief Engineer.

The management and employees of TL Hotel routinely carry out joint worship activities at worship facilities, both daily and on certain holidays. Similarly, the TL Hotel will be involved in the religious activities of the traditional villages around the hotel location and contribute funds, materials, and energy to these religious activities.

The implementation of caring for others carried out by hotels is coordinated by the Human Resources Department. Activities are carried out by involving employees by carrying

out donation activities to orphanages and underprivileged communities. The leftover food that is still suitable for consumption is handed over to the employee canteen so that employees can enjoy it together. The hotel also conducts employee career development through in-house education.

The waste generated by hotel operations is managed by the engineering division. The waste produced includes solid, liquid, and B3 waste.

- a. Solid waste consists of organic waste, namely leftover pieces of vegetables, leftover meat from restaurants, and leaf waste from trees in the hotel garden. As for non-organic waste, namely plastic waste wrapping guest clothes from the hotel laundry division, bottles of leftover drinks in restaurants, and leftover paper from departments in hotels. The solid waste treatment process consists of a collection stage where, at this stage, solid waste from hotel rooms, the hotel area, and the hotel kitchen will be collected in a waste collection and then sorted based on their categories, namely organic solid waste and non-organic solid waste. Then, solid waste that still has usability, such as glass bottles, will be collected, while other solid waste will be prepared to be transported and disposed of at a landfill (TPA) by third-party vendors.
- b. Liquid waste is generated from hotel kitchen activities, liquid waste from hotel laundry activities, and liquid waste from hotel bathrooms and toilets. Liquid waste treatment requires a structured waste treatment plant to create good and correct liquid waste treatment. Liquid waste from toilets will be drained to the septic tank through a special installation, which is then drained to a reservoir in which there is a control basin, which is then processed in the Wastewater Treatment Plant I (IPAL I). Liquid waste from bathrooms, laundry, swimming pools, and sinks will be drained directly to a separate reservoir with WWTP I in which there is a control basin then a filtration process is carried out at the Wastewater Treatment Plant II (WWTP II) Unit Which Will Ultimately Produce Water That Is Suitable For Use And Used For Watering Plants In The Hotel Area. Liquid waste from restaurants consists of food production residues, oil, and liquid residues from the food washing process will be flowed directly to the control basin and then directly filtered at different installations. After going through the filtration process, the waste will enter the Wastewater Treatment Plant III (WTP III), which is then drained into a special empty reservoir.
- c. B3 waste includes used lamps, used batteries, used electronic devices, used oil, and chemical residues. The treatment of hazardous and toxic material (B3) waste has several stages. Waste that has the potential to be B3, produced from hotel operational activities, will be collected first, and then the engineering division will determine whether the waste is B3 or non-B3 waste based on the standard of waste characteristics that have been set. The waste will be checked for chemical content that has the potential to harm the environment and living things around the hotel area. Then the waste that is confirmed to be B3 waste will be collected in a special place and recorded in a logbook, which will then be transported by a third-party vendor who already has a B3 waste treatment permit.

4.2. Discussion

The implementation of sustainable business practices in relation to Tri Hita Karana at each hotel location in the study is as follows:

1) E Hotel

To maintain harmony with God, Hotel E carries out several activities related to *Parahyangan*, namely, providing worship temples for Hindu believers, both employees and

guests, to pray every day and on certain holidays. E Hotel is also involved and contributes to the religious activities of the traditional villages around the hotel location.

To maintain harmonious relationships with fellow human beings, activities held by E Hotel related to *Pawongan* are supporting social initiatives by collecting and distributing gently used clothing for those in need, assisting small businesses with financial and marketing guidance, repairing school buildings, and providing financial aid to nurture young talent in the community.

To maintain harmonious relations with the environment, E Hotel holds activities related to *Palemahan*, for example, eliminating the use of plastic, prioritizing eco-friendly materials, cutting energy consumption, and minimizing waste through efficient practices. Involved in mangrove and beach cleanups and collaboration with local communities to promote environmental conservation, committing to making a positive impact on the planet and its people.

2) S Hotel

To maintain a harmonious relationship with God, activities held by the S Hotel related to *Pahyangan* are preparing a worship infrastructure that can be used by all the hotel's employees, also participating in and donating to the religious activity at the nearby traditional village.

To maintain harmonious relationships with fellow human beings, activities held by the S Hotel related to *Pawongan* are making a positive impact through CSR initiatives by regularly engaging in social service activities, such as beach clean-ups and community donations. Also, support the Kuta Traditional Village with monthly contribution fees, in its mission to give back and enhance its surroundings.

To maintain harmonious relationships with the environment, S Hotel holds activities related to *Palemahan* in most of its departments, such as the F&B Department, which categorizes food waste into two types: suitable for consumption and unsuitable. Suitable food is given to Scholars of Sustenance (SOS) for redistribution, while unsuitable food is composted. The Engineering Department manages hotel waste, dividing it into solid, liquid, and B3 waste, and processes it further as required. The IT Department employs the Project Tree System to minimize paper use across all departments.

3) W Hotel

To maintain a harmonious relationship with God, activities held by the S Hotel related to *Pahyangan*, such as holding daily worship services for employees, foster a strong spiritual connection. Employees prepare by making traditional ceremonial items using only natural, reusable materials, avoiding plastic entirely.

To maintain harmonious relationships with fellow human beings, activities held by the S Hotel related to *Pawongan* donate leftover breakfast food and also support labor, logistics, and financial efforts to connect food surpluses with communities in need. Additionally, the W Hotel offers various activities for employees to express appreciation and encourage participation.

To maintain harmonious relationships with the environment, S Hotel holds activities related to *Palemahan* such as eliminated single-use plastics, recycles partially used hygiene products into new soap for communities in need, organizes regular beach clean-ups to reduce coastal pollution and improve public safety, engages in cleaning Subak irrigation systems to support sustainable water distribution for local farmers. Additionally, W Hotel collaborates with Marriott properties on mangrove restoration to protect coastal areas and support marine

ecosystems, recycling waste oil into biodiesel, and enforces strict waste management protocols, in compliance with environmental standards.

4) TS Hotel

To maintain a harmonious relationship with God, activities held by the S Hotel related to *Pahyangan* for example TS Hotel and its employees routinely carry out worship activities at the facilities provided by the hotel, also involved in both funds, materials, and personnel in religious activities held by the traditional villages around the hotel location.

To maintain harmonious relationships with fellow human beings, activities held by the S Hotel related to *Pawongan* are collaborations between the Human Resources Department and the Community Empowerment Institute to organize community service activities. Leftover food suitable for consumption is shared with the employee canteen for everyone to enjoy. The hotel also promotes employee career development through various internal and external hotel training and education programs.

To maintain harmonious relationships with the environment, S Hotel holds activities related to *Palemahan* such as TS Hotel produces solid, liquid, and hazardous (B3) waste from daily operations, including food waste, garden waste, used oils, chemicals, and wastewater. Waste is managed through SOPs and third-party partnerships. Solid and B3 waste is stored temporarily before external disposal, while liquid waste is processed through the DSDP system. All activities are monitored, and third parties must submit regular reports.

Since 2022, TS Hotel has implemented a Sustainability Program led by a Green Committee. Actions include replacing plastics with biodegradable materials, installing water refill stations, using barcodes to cut paper, and adopting solar water heaters. The hotel also conducts clean-up events, staff environmental training, emissions testing, and energy-saving measures like LED lighting, garden use, and key card power control to lower its environmental impact.

5) TL Hotel

To maintain a harmonious relationship with God, the S Hotel, which regularly holds *Pahyangan*-related activities, holds joint worship in a temple in the hotel area and actively supports local village religious events by contributing funds, materials, and participation.

To maintain harmonious relationships with fellow human beings, activities held by the S Hotel related to *Pawongan* are led by the Human Resources Department, with activities such as donation activities involving employees to support orphanages and underprivileged communities. Edible leftover food is shared in the employee canteen, and staff receive in-house training for career development.

To maintain harmonious relationships with the environment, S Hotel holds activities related to *Palemahan*. For example, the engineering division manages all waste at TL Hotel, including solid, liquid, and hazardous (B3) waste. Solid waste is sorted into organic and non-organic, with reusable items like glass bottles collected and the rest sent to a landfill by third-party vendors. Liquid waste from kitchens, bathrooms, and laundry is treated in separate wastewater treatment plants (WWTP I, II, and III), with the final output used for garden irrigation. B3 waste, such as used lamps, batteries, oil, and chemicals, is identified, logged, and stored in a special area before being handled by certified third-party vendors.

5. Conclusion

This research looks at how international hotel chains in Bali use THK values in their sustainability efforts. The findings indicate that each hotel adapts Marriott International's sustainability standards to align with THK's core principles: *Parahyangan* (harmony with God), *Pawongan* (harmony among people), and *Palemahan* (harmony with nature). The hotels engage in activities like religious participation, food redistribution, waste segregation, energy conservation, and the use of eco-friendly products. This integration of THK improves employee engagement, strengthens community relationships, and encourages environmentally responsible practices in hospitality.

This research adds to the understanding of sustainability in hospitality by incorporating cultural factors into Legitimacy Theory. It shows that a hotel gains legitimacy by following global standards while also respecting local cultural values. The findings offer practical insights for hotel managers, sustainability officers, and policymakers, highlighting that sustainability practices work better when they fit the local context. Hotels should include cultural philosophies like THK in their social responsibility and operational plans to improve their reputation and build stronger ties with the community.

Future research should examine non-Marriott hotels and different types of accommodations to see how widely THK-based sustainability is adopted. Comparing local and international hotels could provide better insights into how global standards mix with local wisdom. Developing a THK-based sustainability assessment model could help measure success across the hospitality industry in Bali and beyond.

Finally, policymakers should support efforts to integrate local philosophies into tourism and sustainability policies. This will help preserve cultural heritage and strengthen the tourism industry's long-term ecological and social resilience.

6. References

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