HARMONY SUSTAINABILITY REPORT MODEL CONSTRUCTION BASED ON THE CONCEPT OF TRI HITA KARANA

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ABSTRACT

Hotels in Bali currently do not have guidelines or models for their sustainability reporting or Sustainability Report (SR). Based on this, it is necessary to construct an SR model for hotels in Bali that has been adjusted to the philosophical concept of the Balinese people, namely Tri Hita Karana (THK), so that it can be used as a guide in submitting sustainability reports.Based on the constructivism paradigm, data were collected in several five-star hotels in Bali using documentation, in-depth interviews and non-participatory observation methods. Qualitative analysis techniques with the model of Miles and Huberman are used to reduce and present the data and conclude it. In accordance with the philosophical concept of THK, additional aspects of culture and spirituality are needed. The SR model with the new construction is the SR with four aspects in it, namely economic, socio-cultural, environmental, and spiritual aspects. The construction of the SR model which is based on the THK concept is called the Harmony Sustainability Report (HSR).

Keywords: Harmony Sustainability Report, Socio-Culture, Spirituality, Tri Hita Karana.

INTRUDUCTION

The hotel tourism business is currently one of the fastest growing sectors in Bali. This hospitality business continues to grow if it uses the concept of sustainability. The concept of tourism continuity is a the concept of public awareness as a tourism business actor on the importance of responsibility for maintaining the sustainability of tourism for the next generation by reducing problems that damage tourism supporting resources, especially socio-culture and the environment. Sustainable tourism can be achieved if there is a sustainable use of human resources, natural resources and cultural resources, as well as economic sustainability in a fair and equitable manner. The relationship between the three elements of tourism, namely the local community, tourists, and natural resources is expected to run in a balanced and harmonious manner and maintain its quality..

Prior to the Covid-19 pandemic, the hotel business in Bali experienced rapid development. This can be proven by increasing the quantity and quality of hotel services (Abd Hamid & Mohd Isa, 2015; Rita, 2019). Each hotel has its own strategy in terms of service quality which is implemented to increase the number of customers. Hotels that rely on nature as their selling point keep tourists visiting the hotel (Sari et al., 2017; Rita, 2019). This is evidenced by Panungkelan (2018) that green marketing and Corporate Social Responsibility (CSR) have a significant effect on the decision to stay at a hotel. Hoteliers of course have their own basic considerations regarding the sustainability program being implemented.

Guests staying at hotels tend to look for hotels that have implemented sustainable development. Organizational attention to sustainable development causes interest in how

organizations act and report on the implementation of their sustainability reports (Global Reporting Initiative, 2013; Birthwright, 2015). This lack of accountability for sustainability reports means that there has been confusion about the appropriate social and environmental accountability reporting methods (Gray, 2006; Buhr et al., 2014; Fordham, & Robinson, 2018). It is also a failure to meet the needs of stakeholders, which are no longer limited to 'traditional' stakeholders, such as customers and shareholders, but can include workers, environmentalists and other stakeholder groups (Petty et al., 2008).

The hotel uses the concept of sustainability in increasing its good intentions and behavior as the main goal in its business (Han, 2013 & 2015; Jani & Han, 2013 & 2014; McCall & Voorhees, 2010; Tanford et al., 2012). The importance of sustainable business management in attracting and retaining hotel guests has led many hotel operators to develop various sustainability plans, programs and guidelines as important constituents of their corporate strategies to increase the positive intentions or behavior of their guests (Chen et al., 2010; Jones et al., 2014; Pryce, 2001). Hotels and management are increasingly aware of their role and responsibility towards the environment and society, not only for today, but for years to come. This has led to the development of various corporate volunteering activities and initiatives to address sustainability such as reducing environmental impact, or increasing efficiency and effectiveness (Lozano, 2013; André Feil & Schreiber, 2017).

The responsibility of hotels in Bali for environmental management should have been carried out in a social and environmental responsibility report with appropriate guidelines as a sustainability report. So far, the hotel has not reported its sustainability according to the recommended standards because it is still only a voluntary disclosure. The process of measuring, assessing, disclosing and presenting information on the calculation of social and environmental management costs is an interesting accounting problem to research. This is because so far there has been no specific standard regarding the method of measurement, assessment, disclosure and presentation of social and environmental accounting in a company, especially the hotel industry.

The sustainability reporting standards carried out by hotels in Bali, of course, report the implementation of their environmental social responsibility in accordance with the cultural philosophy of the Balinese people, namely Tri Hita Karana (THK). Based on the problem that there is no specific standard for reporting social and environmental accountability, it is necessary to create a model for sustainability reporting. The construction of the accountability reporting model known as the Sustainability Report (SR) is very important to serve as a guideline for the hotel industry in Bali in reporting its sustainability accountability in accordance with the THK concept.

This research is important because of the urgency regarding sustainability reporting for organizations, especially five star hotels in Bali, which do not yet have specific guidelines for reporting their sustainability activities. This research is expected to produce a standard or best practice exposure that can be used as a reference and guideline for hotels in Bali in the context of implementing social and environmental responsibility by properly reporting on their sustainability.

LITERATURE REVIEW

Social and environmental issues have become a global focus to protect the sustainability and continuity of life between generations (Mensah, 2017). Society is becoming more concerned about the environment and demands that organizations behave in a similar way. Legitimacy theory is a popular theory to explain broad social and environmental disclosures (Patten, 1992). Legitimacy theory is based on the notion of a social contract that is implied between social

institutions and society. According to this theory, a company operates with a community permit. This permit can be withdrawn if the company does not fulfill its social obligations. The perspective of legitimacy theory states that a company voluntarily reports its activities if management considers that this is what the community expects. So legitimacy as a company management system that is oriented towards taking sides with the community, government, individuals and community groups.

In maintaining company legitimacy, legitimacy theory assumes that companies will disclose their social and environmental performance to gain legitimacy from the community by impressing the community with the company's social and environmental performance (Cormier & Magnan, 2015). Community legitimacy is needed by every organization to ensure its survival (Fernando & Lawrence, 2014), considering that the resources needed by organizations can only be accessed when the community provides legitimacy. Therefore, the organization always strives to ensure that its activities are carried out within applicable limits and norms, in accordance with its social contract with the community (Deegan, 2013), including those related to environmental issues. Organizations with good environmental performance are able to get a positive impression and legitimacy from the community (Brennan & Merkl-Davis, 2014; Cormier & Magnan, 2015), because one of the expectations of society that must be aligned with organizational goals is the social aspect and environmental preservation.

Sustainability Report (SR) for companies is a publication of information that reflects the company's performance in economic, social and environmental aspects (ACCA, 2013; Thoradeniya et al., 2015; Diouf & Boiral, 2017). In addition, the focus on SR is to help organizations manage social and environmental impacts, and can increase operational efficiency and natural resources (Ernst & Young, 2013; Koolwal & Khandelwal, 2019). Disclosure of social and environmental information is a means for companies to build a company's reputation, get attention from the community and improve the legitimacy that the company gets from its stakeholders (Lindawati & Puspita, 2015; Helmig et al., 2016). Meanwhile, currently, the environmental social responsibility report only serves as a sweetener for the company's financial statements. So far, its voluntary nature means that not all companies are willing to submit a comprehensive and comprehensive social accountability report including natural resource conservation activities (Eccles et al., 2014; García-Chiang, 2018). The higher awareness of companies in disclosing SRs has triggered the emergence of various guidelines provided by the government and international agencies to make guidelines on SR (Rumambi et al., 2018).

One of the international organizations that made SR guidelines is the Global Reporting Initiative (GRI). Guidelines for regulating SR have existed since 2006. At that time the guidelines were in accordance with GRI version G3.0. In 2011 GRI released G3.1 which added points in the social sphere. The GRI G4 Guidelines were officially released in May 2013(Global Reporting Initiative, 2013). Currently GRI is making a new guideline, namely GRI Standard.

However, these theories have not been able to integrate the application of SR with the values of local wisdom and culture in Bali. One of the philosophies that developed in Bali and is expected to integrate the application of SR practices with Balinese culture is the philosophy of Tri Hita Karana (THK). The word Tri Hita Karana comes from the Sanskrit language, which means three harmonious relationships that cause happiness for mankind (Adnyana, 2016). So the essence of THK is a balanced attitude in life between worshiping God and serving fellow humans and developing compassion for the environment. This integration requires a philosophy that can create a harmonious balance of relationships between humans and God (Parhyangan), humans and humans (Pawongan), and humans and the environment (Palemahan) (Surya, 2018).

THK's philosophy is closely related to the Triple Bottom Line (TBL) concept from Elkington (1997) which consists of economic, social and environmental aspects, known as 3P

(Profit, People, and Planet). The THK concept is a concept of life that puts forward the principles of harmony, togetherness, and balance between economic goals, environmental and cultural preservation, aesthetics and spirituality. In connection with the culture of the community, usually companies or institutions in carrying out SR activities are always in line with the culture or traditions of the local community, with the hope that the community or the environment around the company can participate in giving their appreciation and feel the benefits of implementing the SR.

In 2012 the Regional Regulation of the Province of Bali Number 2 concerning Bali Cultural Tourism was issued. Since October 2013 at the time of the APEC Summit in Nusa Dua Bali, the THK concept has been used as an icon as a foundation for sustainable development, especially in the field of world tourism development. The THK concept was also preceded by the awarding of the THK Award and Accreditations for hoteliers. The THK Awards and Accreditation program has received recognition from the Pacific Area Travel Association (PATA) and the World Tourism Organization (WTO).

METHODOLOGY

This study uses the constructivism paradigm which is one of the four research paradigms proposed by Burrell & Morgan (1979) as a lens in viewing reality. Kamayanti (2016) reveals that in constructivism, individuals try to understand the world in which they live and work. The purpose of research with a constructivism framework is to rely on the views of participants about certain situations and often these subjective meanings are negotiated socially and historically (Kamayanti, 2016). Research with the constructivism paradigm also does not begin with a theory, but researchers create or inductively develop theories or patterns of meaning. For constructivism,

Constructivism uses the inductive method of new ideas (through consensus) obtained through methods such as interviews, observation, and analysis of texts/literature. Departing from the constructivism paradigm which claims that truth is relative and depends on one's perspective. This paradigm recognizes the importance of creating subjective human meaning, but does not reject some ideas about objectivity. Pluralism, not relativism, and constructivism are built on the premise of the social construction of reality (Kamayanti, 2016).

The type of data used is qualitative data sourced from primary and secondary data. The data collection method was done by interview and observation. Information or documents related to SR are also used as supporting data from data from in-depth interviews with informants (Informants A, B, and C). This research was conducted at Five-star hotels in Bali which received awards in the best SR at the national and international levels, namely: 1) Indonesia Tourism Development Corporation (ITDC) Nusa Dua Bali; 2) Legian Beach Resort: and 3) Capella Ubud.

The data analysis technique used is the qualitative analysis of the Miles and Huberman model (Sugiyono, 2017). This analysis technique has three stages: 1) Data reduction, namely that all field data will be summarized, reduced, and selected and set forth in the form of a detailed description or report in accordance with the data obtained from the results in the field; 2) Data Presentation, describing the data in the form of a brief description so that researchers can understand what happened and plan further activities based on the results of surveys and interviews in the form of a narrative; 3) Conclusion and Verification, the conclusions made are still not final because the results of qualitative research will always develop when the researcher is in the field and the results are verified again by the informants.

The criteria for determining the validity of the data required an inspection technique based on a number of certain criteria (Moleong, 2013). The criteria for checking the validity of

the data in this study were using the triangulation technique. Triangulation is a technique of checking the validity by comparing it using various sources, methods, or theories. The aim is not to find the truth about some phenomena, but rather to increase the researchers' understanding of what has been found. This study will use a triangulation technique by comparing the results of the interview with the documents that support the statements from the interview results.

RESULTS AND DISCUSSION

Tri Hita Karana concept in the Harmony Sustainability Report

One of the philosophies in Bali that can be the basis for implementing practices Sustainability Report (SR) In order to create harmony in building relationships as humans, namely the Tri Hita Karana (THK) concept. THK's philosophical value means a pattern of harmony to achieve harmony in carrying out all activities in daily life.The THK concept which is the philosophy of the balance of life of the Hindu community in Bali, covering relationships harmony between man with God (Parahyangan); humans with fellow humans (Pawongan) and humans with nature or the environment (Palemahan). It seems that the SR concept can go hand in hand with the elements contained in THK, hereinafter referred to as Harmony Sustainability Report (HSR).

The consistent implementation of HSR for social and environmental accountability for five star hotels in Bali has been carried out in accordance with the THK concept. HSR is considered as a hotel responsibility report for actions taken related to economic, socio-cultural, natural environment and spiritual activities. This was confirmed by the informants as disclosed by informant A:

> *"Many benefits are obtained not only in the form of increased performance but also enjoying a sustainable environment and obtaining a positive image from all parties".*

It is hoped that the alignment and identification of the HSR Program with the THK concept will provide a strong foundation to form a better collaboration with the public or community in the future. It is important to identify the application of THK-based HSR because a philosophical value of a culture is not something that values must be manifested. So that in forming a good collaboration, it is necessary to have the role of all hotel management that supports and communicates the HSR program to be in line with the THK concept. This is evidenced by the existence of an award (THK Award) for hotels that have consistently run the program.

THK Award: This is not only given to the tourism sector, but also as an effort to preserve Balinese culture. Even though it is voluntary, hotel participation in the THK Awards program has also increased every year. As stated by informant C about his hotel participation in the THK award event.

> *"This hotel every year participates in this event as well as other awards. Indeed, for a long time this hotel has always received a THK award every year. Because we are here implementing the THK implementation in every activity in the hotel, so there is a synergy between the hotel business and the THK".*

The synergy between THK as a Hindu philosophy and the concept of sustainability reporting is carried out by hotels in Bali but regarding its reporting, hotel management does not yet have clear guidelines on this matter. As stated by informant B:

"When it comes to reporting problems, we, the hotel, do not have a standard standard. We only report everything that is done regarding our responsibility to natural and human resources. Maybe if there is a standard standard from the tourism office or other authorities, then we will follow it, because until now there are no regulations".

Cultural and Spirituality Synergy in the Harmony Sustainability Report

The concept that underlies the Sustainability Report (SR) in general is based on the TBL concept. The implementation of SR practices that have been carried out based on the TBL theory has not been able to integrate the SR application with local wisdom values and customs in Bali. The socio-cultural life in Bali is based on the teachings of Hinduism which is the majority religion in Bali, so the Balinese people must maintain the values of their local wisdom. The implementation of SR in the hotel business in Bali has so far followed the culture or environmental culture where the hotel is located because Bali has a community culture that is still thick with its religious values. In accordance with Informant B's statement:

"The responsibility of the hotel to the community and the environment is adjusted to the customs and culture in this village. For example, every Tumpek Bubuh ceremony, the hotel makes a celebration for all the trees that grow in the hotel by making offerings. This matteras a celebration to honor plants. Also Nyepi, as an activity to give the Earth 24 hours of rest".

The implementation of the SR which is carried out by the Five-star hotels in Bali is adjusted to the THK concept as the philosophy of Hinduism and culture in Bali, so that additional aspects of culture and spirituality are needed in it. Culture is understood asa way of life that is developed and owned by society and passed down from generation to generation. Spirituality is understood that every individual and organization has the responsibility of building economic, social and environmental events in the organization which are related to the Holy Spirit based on religiosity and universality (Sukoharsono, 2008; Kamayanti, 2016).

Bali tourism is tourism based on Balinese culture and the spirituality of Hindu religious teachings in the form of the THK philosophy as the main potential in its actualization. The realization of a harmonious and dynamic relationship between tourism with culture and spirituality makes them synergize, harmonious and sustainable so as to provide prosperity to the community, cultural preservation and the surrounding natural environment. In addition to the sustainability of natural and economic resources, cultural sustainability is a very important resource in tourism development in Bali. This can be seen from the explanation of informant C:

"A form of gratitude towards God by establishing temples around the hotel (pelinggih padma, monument, penunggun karang). During the holy days of Hinduism, Islam, Christianity, employees celebrate together, such as during the fasting month for Muslims, employees break their fast together. Christmas and New Year holidays for tourists who are predominantly Christian by decorating the hotel with Christmas trees and employees wearing Santaclause clothes".

Based on this, SR on the sustainability practices carried out by Five star hotels in Bali has a basis, namely based on the THK philosophy which includes elements of culture and spirituality so it is called the Harmony Sustainability Report (HSR). The THK philosophy is the basis for implementing HSR in Five-star hotels in Bali while maintaining Balinese traditional values, so that the implementation of THK is based on traditional values passed on by ancestors to Balinese people.

The Harmony Sustainability Report Construction Model

The values of Tri Hita Karana until now and beyond are still the basic values that govern the life of people in Bali. The TBL concept which is implemented through the Sustainability

Report is actually very synonymous with Tri Hita Karana, which concerns people, companies and the environment. This research is expected to produce a standard or at least best practice exposure that can be used as a reference and guideline for hotels in Bali in the context of implementing social and environmental responsibility by properly reporting on their sustainability.

SR has a definition model that completes the void of individual and group wisdom values in the organization, namely culture and spirituality. SR is then better known as the Harmony Sustainability Report (HSR) which consists of economic, socio-cultural, environmental and spiritual aspects, as seen in Figure 1.
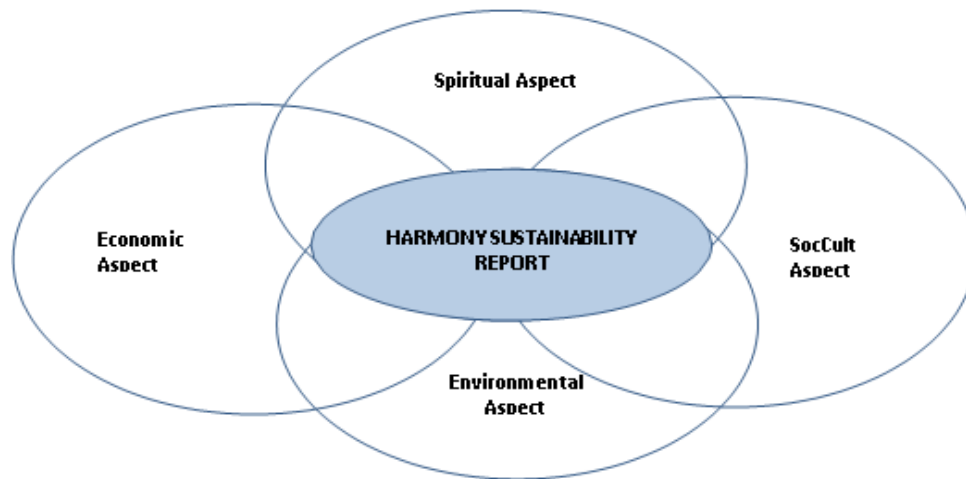
FIGURE 1
CONSTRUCTION OF THE HARMONY SUSTAINABILITY REPORT MODEl

HSR in the economic aspect has an important mission to be revitalized so that economic growth can fight poverty and unemployment. The environmental aspect has a mission so that the economic dimension does not blindly exploit natural resources for its interests. The socio-cultural aspect is a neutralizer of economic events carried out as a form of concern for the basic economic capital in moving business organizations in accordance with the wishes of society and the culture of their ancestors. Meanwhile, the spiritual aspect has a mission to balance the meaning of life towards oneself, between humans and organizational groups.

This HSR construction can be described in every aspect with various concrete steps that can be used as guidelines in reporting. The HSR Guidelines consist of: 1) Economic aspects, including: a) Direct economy (Investors, Suppliers, Consumers, Employees, Government), b) Indirect economy (National Economy, International Economy); 2) Socio-cultural aspects, including: (a) Employment (Health and Security, Education and Training, Management Relations with Workers, Opportunity and Diversity), (b) Human Rights (Underage Workers, Non-Discrimination, Freedom Organizing and Associating, Indigenous Rights, Labor Discipline, Labor Security Guarantee, Other Human Rights Strategies), (c) Society (Community and Community Culture, Political Contribution, Corruption and Bribery, Price Competition), (d) Product Responsibility (Public Health and Safety, Quality of Products and Services, Promotion); 3) Environmental aspects, including: Natural Source Raw Materials, Electrical Energy, Water, Carbon Emissions, Solid and Liquid Wastes, Transportation, Air Circulation, Biodiversity; 4) Aspects of Spirituality, including: Love and Love, Self-contemplation, Transcendental Awareness, Universality.

CONCLUSION

The implementation of the Sustainability Report (SR) carried out by Five-star hotels in Bali already has a foundation, which is based on the Tri Hita Karana (THK) philosophy. The THK concept fits perfectly with the Triple Bottom Line (TBL) concept. The TBL concept is adapted to the THK concept according to the Hindu philosophy and culture in Bali, so additional aspects of spirituality are needed. Meanwhile, the social aspect is added with culture so that it becomes a socio-cultural aspect. So the SR model with the new construction is SR with four aspects in it consisting of economic aspects, socio-cultural aspects, environmental aspects, and spiritual aspects.

The construction of the SR model for five star hotels in Bali is adapted to the conditions of Balinese society and culture as well as the understanding of spirituality for all its stakeholders. This can run harmoniously because it has synergies with culture and spirituality. The construction of the SR model that has been synergized is called the Harmony Sustainability Report (HSR).

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