



## Exploration of The *Tri Parartha* Concept in CSR Programs based on *Tri Hita Karana*

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### Abstract

This research focuses on local Balinese wisdom, specifically the *Tri Parartha* concept within Corporate Social Responsibility (CSR) activities based on *Tri Hita Karana* (THK). The study aims to explore the concepts of *asih* (mutual love), *punia* (mutual assistance), and *bhakti* (mutual respect) in THK-based CSR programs implemented by various companies in Bali. This qualitative study employs a literature review method to gather and analyze data. The findings indicate significant variations in how companies implement THK-based CSR programs. Generally, the application of THK in CSR encompasses several dimensions: *Parahyangan*, which includes organizing religious customary ceremonies; *Pawongan*, which involves providing community or employee assistance programs; and *Pelemahan*, which focuses on environmental sustainability efforts. Additionally, CSR activities reflecting the *Tri Parartha* values are evident in these initiatives, emphasizing mutual love, assistance, and respect. This research contributes to the accounting literature by providing a detailed understanding of how local cultural values can be integrated into corporate practices, thereby enhancing the social and environmental impact of CSR activities. These insights are valuable for companies, policymakers, and practitioners seeking to incorporate traditional wisdom into modern business practices, promoting sustainability and community well-being.

**Keywords:** *Tri Parartha*; *Tri Hita Karana*; corporate social responsibility

### INTRODUCTION

Companies, in conducting their business, are expected not only to focus on increasing economic profits

but also to consider the interests of all stakeholders. In striving for sustainable company growth, businesses are required not only to

focus on financial aspects but also to pay attention to other aspects such as social and environmental aspect (Pancawati, 2022). The demand for business practices that prioritize ethical values and transparency poses a new challenge for today's business actors (Rosilawati & Mulawarman, 2019). There is a growing awareness that a company's operational activities should have a positive impact on the environment, nature, and society, prompting companies to implement beneficial social programs or activities (Lestari & Indriyani, 2020). CSR is a program that represents a company's care or responsibility based on the three principles known as the triple bottom line, consisting of profit, planet, and people (Taufiq & Iqbal, 2021). CSR programs can be a way for companies to address sustainability issues (Narayana & Wirakusuma, 2021). Initially, CSR programs were voluntary, which over time became mandatory (Ibrahim et al., 2015; Dewi & Biyantari, 2017). The implementation of CSR based on social capital is considered more beneficial for community empowerment activities, social, cultural, and economic development (Aprianthiny, 2015).

The implementation of Corporate Social Responsibility programs (CSR) is believed to have positive

implications for all parties involved (Santoso & Larasati, 2020). The sustainability of CSR programs can benefit the company and other stakeholders. Additionally, CSR programs can enhance community welfare, foster self-reliance, and preserve the environment. Therefore, CSR is recognized as a long-term investment (Pertiwi & Ludigdo, 2013). Social responsibility implemented sustainably can provide guidance on how to utilize current resources so they can also be enjoyed by future generations (Ibrahim et al., 2021).

The implementation of Corporate Social Responsibility (CSR) programs fundamentally cannot be separated from the local wisdom of communities based on noble cultural values. This local wisdom is divided into 3 (three) elements. The first is local wisdom that incorporates knowledge and understanding related to ethics and morality; the second is the local wisdom that educates individuals to love and preserve nature; and the third is the local wisdom interpreted as a heritage from previous generations (Rosilawati & Mulawarman, 2019). One region in Indonesia that embodies a concept based on local wisdom is the Bali region.

The people of Bali are predominantly followers of the Hindu

religion, which embraces the concept of *Tri Hita Karana* (THK). The philosophy of THK signifies the 3 (three) causes of happiness, consisting of *palemahan*, *pawongan*, and *parahyangan*. *Palemahan* denotes the harmonious relationship between individuals and their natural environment; *pawongan* signifies the harmonious relationship between individuals and the social environment of the community; and *parahyangan* signifies the harmonious relationship between individuals and the Almighty God. The people of Bali beliefs, dedicating themselves to God, society, and the environment as a form of devotion towards communal well-being and the preservation of the natural environment (Rosilawati & Mulawarman, 2019). The THK concept serves as the foundation for implementing CSR programs, aiming to enhance companies' awareness of their social responsibilities within and around the areas where they conduct business operations. Moreover, the values within the THK concept drive companies to carry out CSR sincerely, thus resulting in the improvement of the quality of these CSR programs (Purwati & Tenaya, 2018). The World Business Council for Sustainable Development (WBCSD) mentions that CSR programs are a form of

sustainable commitment from companies to act ethically and provide benefits for economic development, which includes enhancing the quality of the workforce, the local community, and society at large (Chung et al., 2018).

The presence of an organization or entity will be more meaningful if it can carry out acts of kindness, respect, and mutual assistance. An organization that always prioritizes the values of compassion, help, and mutual respect can create harmony between the company and the environment, society, and God (THK). Compassion, help, and mutual respect are behaviors that can create well-being and happiness (Wiraputra, 2021). Safety, well-being and happiness are the necessities of a person's life that can be enjoyed in life (Sidia et al., 2022).

In addition to the THK local wisdom, the Balinese society also has the concept of *Tri Parartha*. *Tri Parartha* consists of 3 (three) forms of activities that contribute to well-being and happiness. The components of *Tri Parartha* are *asih* (love), *punia* (mutual assistance), and *bhakti* (respect). *Asih* means mutual love, *punia* means mutual assistance, and *bhakti* means mutual respect (Wiraputra, 2021). Compassion in Balinese culture is expressed through

social and communal activities that enhance harmony among individuals. The emphasis on compassion aligns with the *Tri Hita Karana* principle of maintaining harmony among people (*pawongan*). For instance, the Balinese concept of *Vasudeva kutumbhakam* (we are all brothers) and *tat wam asi* (you are me) fosters a sense of unity and brotherhood, which is crucial for social cohesion and mutual support (Suasthi et al., 2019).

The concept of *puniya*, or making sacrifices and sincere gifts, is deeply rooted in Balinese religious practices and rituals. This value is reflected in the various religious ceremonies and offerings made to deities, which strengthen the vertical relationship with the divine (*parahyangan*). The practice of arranging *puniya* funds and participating in temple activities exemplifies the commitment to religious and communal obligations. *Bhakti*, or devotion, is a central tenet in Balinese Hinduism, involving deep faith and piety towards the omnipotence of Brahman (God). This value not only reinforces the spiritual aspects of *Tri Hita Karana* but also promotes ethical and moral behavior among the Balinese. Devotional practices, such as *ngaturang bhakti* (offering devotion), are pivotal in

maintaining spiritual harmony and ensuring the community's adherence to religious teachings (Suasthi et al., 2019).

The implementation of the *Tri Parartha* concept can be an important indicator in achieving the goals of an organization. This is because values such as mutual love, respect, and mutual assistance will impact human relations, providing a sense of happiness in fulfilling responsibilities (Pradhana et al., 2022). As expressed by Triyuwono (2016), when performing acts of kindness and compassion towards others, one's economic and spiritual conditions will naturally improve as acts of kindness are a form of devotion to the Almighty God.

Based on the background outlined above, the research problem in this study is how to implement the *Tri Parartha* concept in Corporate Social Responsibility (CSR) programs based on the *Tri Hita Karana* local wisdom. Thus, the aim of this research is to explore the *Tri Parartha* concept in CSR programs based on the THK local wisdom. This research can contribute to expanding knowledge about CSR concepts based on the values of local wisdom. In a practical sense, this research can serve as a guide or reference for companies in implementing CSR

programs based on THK and *Tri Parartha*.

## **LITERATURE REVIEW**

### **The Evolution of Corporate Social Responsibility (CSR)**

The social responsibility in its historical development has undergone various phases that demonstrate the evolution and transformation of the concept. Initially, social responsibility was seen as a form of moral obligation for companies towards the parties involved in their business activities. Although the term CSR was not common at that time, efforts towards moral accountability began to emerge.

Corporate Social Responsibility is a concept where companies have a contribution to creating a better and cleaner environment. This accountability is a concept where companies are integrated into the social environment and the environment in their business operations and in their interactions with stakeholders. CSR is a form of social contribution (Cho et al., 2019; Gaffar et al., 2023) that integrates social issues into the manufacturing process, human resource management, community development, and environmental protection mechanisms (Janowski, 2021)

According to Cho et al., (2019) there are three reasons why companies engage in CSR. First, companies should at least comply with national regulations. Similarly, multinational corporations must adhere to applicable laws, agreements, conventions, or international standards. Second, risk minimization goes beyond mere compliance; companies must be aware of the real and potential socio-economic, political, and environmental impacts. Based on this awareness, companies should develop and implement policies and procedures to minimize various damages or losses that may result from their operations or business partners. Third, Value Creation, beyond compliance and minimizing damage, companies can create positive social value by involving the community. These activities can be carried out through innovative social investment, stakeholder consultations, policy dialogues, and building civic institutions, either independently or in collaboration with other companies.

Companies essentially implement their social responsibility in CSR based on the traditional values within the organization itself. In practice, the triple bottom line encompasses the principle of social

responsibility implemented in CSR practices. The triple bottom line perspective serves as the foundation for the guidelines in preparing sustainability reports by the NCSR, which divides CSR activities into 3 (three) categories of accountability: economic, environmental, and social.

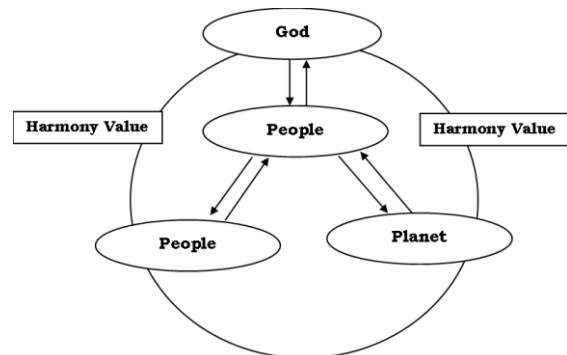
**Tri Hita Karana and Tri Parartha: Harmonization of the relationship between God, man and nature**

Hindu believers in Bali, particularly, and in Indonesia, in general, are familiar with the concept of harmony known as *Tri Hita Karana*, abbreviated as THK.

According to Wiana (2007:5), in the Hindu scriptures, one can easily find guidelines on how human beings can build harmonious relationships with God, the natural environment, and fellow humans. The *Bhagavad Gita* is one such example. Garner & McDaniel, (2003) also agrees with Orr, (2002) that major world religions contain principles of spirituality regarding the harmony of life, such as wisdom, love, compassion, understanding, and empathy. When practiced sincerely, these principles can lead humanity to behaviors that promote sustainable development (Garner & McDaniel, (2003). Within these principles of spirituality, one can find values of emancipation,

which serve as valuable guidelines for humanity to develop harmonious lives alongside other components of the ecosystem. As one of the oldest religions in the world [with a large following], it is certainly intriguing to understand the Hindu perspective on this concept of harmony in life.

THK is one of the national cultures that contains universal values, both in concept and implementation, that transcend ethnic, racial, and religious differences. An illustration of THK as a cultural approach can be seen in Figure 1.



**Figure 1: Tri Hita Karana cultural approach**

The concept of Corporate Social Responsibility (CSR) emphasizes two elements: the harmonious relationship between companies and society, as well as the harmonious relationship between companies and the environment. Meanwhile, the THK culture revolves around the harmonious relationship between humans and God (*parhyangan*), the

relationship among fellow humans (*pawongan*), and the relationship between humans and the universe (*palemahan*) (Pancawati, 2022; Pertiwi & Ludigdo, 2013; Purwati & Tenaya, 2018).

The societal element in CSR implementation is interconnected with the *pawongan* element in the Tri Hita Karana concept. The natural environment element is linked with the *palemahan* element in the THK culture. However, in the THK culture, both the natural environment element (*palemahan*) and the societal element (*pawongan*) will always be connected with the Almighty God as the creator of the universe (*parhyangan*). Therefore, it can be said that the current concept of CSR is in harmony with the THK concept embraced by the Balinese community.

## **METHOD**

This research methodology adopts a qualitative approach with a literature review method. The literature review collected data from scientific articles that discuss CSR based on Tri Hita Karana (THK) local wisdom in Bali. The initial stage of the research began with a literature search of journals and related sources relevant to the research focus. The researcher selected articles most relevant to the research topic from the

various literature collected. The next step involved an in-depth reading of the contents of the selected literature, followed by data analysis. The researcher then elaborated and summarized information from relevant literature to draw conclusions that answer research problems related to the Tri Parartha concept in THK-based CSR programs.

The THK philosophy has an element of flexibility that allows adaptation according to different cultural contexts. In village organizations, THK can be applied holistically by involving all community members in ritual practices and social activities. However, THK implementation in business organizations needs to be adapted to more universal Corporate Social Responsibility (CSR) programs. For example, maintaining a balanced work environment and employee well-being can be the main focus without necessarily involving spiritual elements that may not be relevant to all employees. This flexibility allows THK to remain relevant and meaningful even when applied in two different types of organizations, namely village entities that are more homogeneous and business entities that are more heterogeneous in terms

of the cultural diversity and values of their members.

## RESULTS AND DISCUSSION

According to review of several journals used as references regarding the forms of *Tri Hita Karana* - based on CSR programs, there are various implementations of THK were found in several organizations or companies. One example of the implementing THK based CSR programs is seen in the Sangeh Monkey Forest tourist attraction. Research by Mahyuni & Dewi, (2020) revealed that at the Sangeh Monkey Forest tourist attraction, located in the Abiansema District, Badung Regency, Bali, various CSR programs in the social and environmental sectors are implemented. The management of the Sangeh Monkey Forest tourist attraction provides assistance to the customary leaders, elderly community members, and disabled individuals. These programs are funded through the revenues generated from managing the Sangeh Monkey Forest tourist attraction, which are then distributed with a ratio of 75% for the customary village and 25% for the Badung Regency Regional Government. The funds managed by the customary village are also used for the construction of public facilities such as wantilan (Village halls) and

the maintenance of gamelan musical instruments, among other needs. Various activities carried out are one form of implementing CSR programs based on the philosophy of pawongan. Another program undertaken by the management of the Sangeh Monkey Forest tourist attraction is the expansion of the Sangeh Forest Area through tree planting activities. This is done to preserve the environment and the habitat of the monkeys residing in the Sangeh Forest.

Additionally, as a form of implementing *palemahan* philosophy, the management conducts regular health checks on the monkey population living in the Sangeh tourist attraction area. The monkey population in the Sangeh tourist attraction area is fed twice a day, every morning and evening. The implementation of the *parahyangan* philosophy is carried out by supporting every customary and religious activity at the temples or sacred places within the Sangeh Customary Village environment. These activities aim to ease the financial burden on the community when conducting customary and religious ceremonies.

Implementing the *Tri Hita Karana*-based CSR program at the Village Credit Institution (LPD) of Desa Adat Kuta includes several



activities. Firstly, in the *parahyangan* philosophy, LPDs donate money or goods to temples and shrines. In addition, they also conduct socio-religious activities such as *ngayah*, which is a sincere activity to help prepare for ceremonies and rituals. Regarding *pikayun sane rahayu*, LPDs contribute ideas, thoughts, prayers, and self-control. In addition to material contributions, LPD also routinely conducts *tirta yatra* (holy journeys) and provides funds for temple renovations, traditional ceremonies, village leaders, and other activities that can increase the *sradha - bhakti* of the Kuta Traditional Village community.

The implementation of the *pawongan* philosophy is carried out by implementing community empowerment programs, educational benefits, free tutoring, providing credit at low interest rates, and fostering youth creativity. The *pawongan* philosophy is also based on the principles of *karma phala* (results of actions) and *tat-twam-asi* (I am you - you are me), which means helping others is also helping yourself, and hurting others is also hurting yourself. In the *palemahan* aspect, LPDs allocate costs for *yadnya* ceremonial activities related to the natural environment. In addition, they also contribute funds to preserve a

healthy traditional and cultural environment.

Rosilawati & Mulawarman, (2019) research also examined the implementation of CSR programmes based on the *Tri Hita Karana* philosophy at the Aqua Danone Bali company. In the *parahyangan* aspect, the company held traditional religious ceremonies such as the *ngeruak* ceremony as part of the construction of clean water facilities. This ceremony is carried out at the location of the water source to obtain blessings from God Almighty. Furthermore, in the *pawongan* aspect, Aqua Danone Bali implemented *gotong royong* and introduced the STBM (Community Based Total Sanitation) programme to the community. In addition, they also evaluate these programmes to ensure their impact.

Finally, the implementation of the philosophy of attenuation is reflected in activities aimed at preserving the environment, such as the maintenance of springs to avoid possible pollution. Thus, Aqua Danone Bali runs their CSR programmes by paying attention to the aspects of THK holistically.

Research conducted by Lestari & Indriyani, (2020) explored the implementation of *Tri Hita Karana*-based CSR programmes at Hotel Inaya Putri Bali Nusa Dua, Bali. In

the *parahyangan* aspect, the hotel shows concern with the layout of the sanctuary integrated in the hotel area, in accordance with traditional Balinese architecture. Employees are given the freedom to carry out religious activities, and the sanctuary is regularly maintained for the convenience of worship. Dedicated staff are responsible for maintaining the shrine area, while funds are set aside for donations to neighbouring temples. Traditional religious ceremonies are often organised, accompanied by cultural activities such as gambelan, dance, *kidung*, and so on. In addition, the hotel also organises fast-breaking events with orphans and Christmas celebrations involving all staff and employees.

In the *pawongan* aspect, Inaya Putri Bali Nusa Dua Hotel emphasises the safety and health of employees in its operations. This aims to increase employee motivation in carrying out responsibilities towards the company. All employees are registered with BPJS and receive additional insurance. Blood donation activities are regularly held, as well as outings involving employees' families. The hotel is also involved in social activities around the hotel and makes donations to the community.

In the *palemahan* aspect, the hotel carries out various

environmental conservation activities such as coral reef preservation, mangrove tree planting, and turtle hatchling release. Handling of hazardous waste is also done responsibly to ensure that the waste generated does not harm the environment. Thus, Inaya Putri Bali Nusa Dua implements Hotel THK based CSR programmes in a comprehensive and sustainable manner.

Based on the explanation above, it can be seen that each company has a different approach in implementing CSR programmes, although using the same basis, namely the THK philosophy. In general, the implementation of the THK philosophy in the *parahyangan* aspect, which relates to the harmonious relationship between the company and God Almighty, is carried out through support for traditional religious ceremonies around the company's location. The forms of CSR activities in the *parahyangan* aspect include providing donations or *punia* in the form of money or goods for traditional ceremonies, as well as providing *punia* funds to traditional leaders. In addition, the company also regularly maintains temple buildings located in the company area.

In the context of implementing the *pawongan* philosophy, companies

run a variety of programmes that vary from one to another. These include building public facilities, conducting community empowerment programmes, providing educational assistance, free tutoring, fostering youth creativity, gotong royong, and paying attention to employee safety, comfort and health. These activities are the implementation of CSR programmes based on the *pawongan* philosophy. This CSR programme provides benefits to stakeholders such as the community (external) and employees (internal), which aims to create a harmonious relationship between the company and its social environment. In the *palemahan* philosophy, CSR is conducted through programmes that focus on environmental sustainability. These include tree planting, supporting yadnya activities for environmental preservation, spring maintenance, coral reef conservation, turtle hatchling release, and corporate waste management to prevent natural pollution. All these activities are part of the implementation of the *palemahan* philosophy which aims to create a harmonious relationship between the company and its natural environment.

### **Asih, Punia, and Bhakti: The Concept of Tri Parartha in CSR Actions**

From the implementation of the Corporate Social Responsibility programmes mentioned, it can be seen that the company not only aims to maintain harmony between the natural, social and spiritual worlds, but also based on mutual love, respect and help. This is an implementation of the Tri Parartha teachings, which consist of *asih*, *punia*, and *bhakti*. *Asih* refers to loving and caring for each other, *punia* refers to helping each other, and *bhakti* refers to respecting each other.

In the work programmes of the companies mentioned, the implementation of the concept of *asih* can be seen in CSR activities such as providing health insurance to employees, as done by Inaya Putri Bali Nusa Dua Hotel, or ensuring the health of monkeys in Sangeh tourist attraction, Badung. In addition, the implementation of the concept of compassion can also be seen in coral reef conservation activities, hatchling releases, spring maintenance, and so on. These activities are a form of love, both towards employees, nature, animals, and other living things.

The concept of *punia* or helping is implemented through CSR

programmes that provide monetary donations to traditional leaders (temples), education allowances, and youth development. This CSR programme is expected to help or ease the burden on the community around the company. In addition, this CSR activity is also a form of the company's concern for its social environment.

The concept of *bhakti*, which means mutual respect, is reflected in CSR activities such as supporting the implementation of traditional religious ceremonies, maintaining shrines, or organising traditional and religious ceremonies. In addition, providing *punia*, ensuring the comfort and safety of employees, and preserving the environment are also implementations of the *bhakti* concept in the Tri Parartha teachings.

## **CONCLUSION, IMPLICATION AND LIMITATION**

Based on the discussion above, it can be concluded that the implementation of the *Tri Hita Karana* philosophy in CSR programmes by each company or entity varies greatly. In general, the implementation of *parahyangan* philosophy is done through programmes related to religious ceremonies, donations to traditional leaders, provision of *punia* funds, and routine maintenance of

temple buildings around the company. The implementation of the *pawongan* philosophy includes the construction of public facilities, community empowerment programmes, educational benefits, and attention to the safety, comfort and health of employees. Meanwhile, the implementation of CSR programmes based on the *palemahan* philosophy focuses on environmental sustainability such as tree planting, spring maintenance, coral reef conservation, hatchling (sea turtle) release, and corporate waste management to prevent natural pollution.

The implementation of CSR programmes by the aforementioned companies also shows that their goal is not only to maintain harmony between nature, social, and spiritual, but also based on the values of mutual love, respect, and help, which is the core of the *Tri Parartha* teachings. The implementation of the concept of *asih* or love is reflected in CSR programmes such as providing health insurance to employees, coral reef conservation, hatchling release, and spring maintenance. The implementation of the concept of *punia* or helping is manifested through CSR programmes that provide monetary donations to traditional leaders, education

allowances, and youth development. Meanwhile, the implementation of the bhakti concept can be seen from support for the implementation of traditional religious ceremonies, maintenance of shrines, and the organisation of traditional and religious ceremonies. In addition, the act of giving *punia*, ensuring the comfort and safety of employees, and preserving nature are also implementations of the bhakti concept in the *Tri Parartha* teachings.

The implication of the implementation of this *Tri Hita Karana*-based CSR programme is the creation of a harmonious relationship between the company and nature, society, and spiritual aspects. Companies not only act as economic entities, but also as an integral part of the social and environmental ecosystems in which they operate. Thus, CSR programmes related to THK not only provide direct benefits to the surrounding community and environment, but also strengthen the company's image as an entity that cares and is responsible for environmental sustainability and social welfare.

However, the implementation of CSR programmes also has some limitations that need to be considered. For example, companies need to ensure that the programmes

implemented actually provide sustainable benefits to local communities, not just temporary assistance. In addition, companies must also pay attention to the sustainability and effectiveness aspects of CSR programmes, and conduct regular evaluations to ensure that the objectives of THK are achieved optimally. Thus, companies can continue to develop and increase the positive impact of their CSR programmes in creating harmony between the company and the surrounding environment.

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