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Implementation of the Tri Hita Karana Concept in Green Accounting Practice at The Laguna Resort & Spa Nusa Dua, Bali

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A R T I C L E I N F O

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A B S T R A K

This study aims to analyze the implementation of the Tri Hita Karana concept in green accounting practice at The Laguna Resort & Spa Nusa Dua, Bali. The research uses a descriptive research strategy using case-based investigation. Information was collected through field observation, direct interviews, and archival records, followed by classification, interpretation, and final assessment drawn. The results of the study show that the practice of green accounting has reflected the aspects of Parahyangan, Pawongan, and Palemahan through waste control systems, optimization of water and electricity utilization, and the involvement of various parties in environmental programs. However, ecological expenditures continue to be classified within regular business expenses and have not been reported separately. These findings show that green accounting practices in hotels have been aligned with Tri Hita Karana's values.

INTRODUCTION

The hotel industry is one of the fastest-growing service sectors along with the increase in tourism activities (Pramuditha et al., 2025). In its operational activities, the hotel provides accommodation, food, and beverage services that require the use of large amounts of energy and water (Yulianthi et al., 2018). These conditions cause the hospitality industry to potentially produce various ecological consequences, including contamination, excessive food disposal, and intensive utilization of natural materials (Ratnaningsih, 2024). In addition, the uncontrolled use of natural resources can threaten the long-term development continuity of Bali's tourism industry which relies on the preservation of nature and culture as tourist attractions (Yasa, 2022). Therefore, the hospitality industry needs to implement business practices that are not only oriented towards economic profits, but additionally consider community and ecological dimensions.

One of the efforts that can be made to support sustainability is through the implementation of green accounting. Green accounting represents a financial framework that incorporates ecological factors into the stages of recognition and evaluation, recording, and reporting environmental costs due to the Company's operational activities (Ayu et al., 2023). The adoption of environmental accounting enables organizations to evaluate ecological consequences and encourage responsible strategic choices (Putri et al., 2021).

Research on green accounting in the hospitality sector has been carried out a lot. Artani (2019) It was found that the hotel international chain has a better implementation of green accounting than the local chain, especially in the aspects of environmental involvement and environmental reporting. Raka et al. (2020) It shows that the implementation ecological consciousness, participation in environmental initiatives, and sustainability disclosures strengthened by organizational culture improve the hotel's environmental image. Meanwhile, Parwati et al. (2025) explained that green accounting grounded in the Tri Hita Karana philosophy is understood as cost, taste, and relationship with God, but its implementation still faces obstacles in waste management and employee discipline.

The concept of Tri Hita Karana is also widely applied in various fields, including the hospitality sector. Tri Hita Karana is a philosophy of Balinese society which highlights balanced connections among individuals with divine power, social communities, and natural surroundings (Parwati et al., 2025). Wiryanata (2024) explained that the implementation of Tri Hita Karana is realized through the aspects of parahyangan, pawongan, and palemahan which are capable of strengthening understanding of social and environmental responsibility. In the hotel industry, Susanti & Wiryanata (2024) it shows capable of strengthening understanding applied through the provision of worship facilities, social activities, attention to employee welfare, waste management, and environmental conservation programs.

Previous research on green accounting generally focused on environmental cost management and reporting, while research on Tri Hita Karana mostly discussed the implementation of cultural values in the company's operational

activities. Research examining the implementation of the Tri Hita Karana concept in green accounting practices in the hospitality sector is still limited. Therefore, research that integrates the two concepts is needed to provide knowledge regarding the utilization of environmental accounting practices that not only pays attention to environmental aspects, but also the values of local Balinese wisdom.

The Laguna Resort & Spa Nusa Dua, Bali was chosen as the object of the research because it is a five-star hotel that has obtained Green Key certification from the Foundation for Environmental Education (FEE) as a form of recognition knowledge regarding the utilization of environmental accounting practices (Marriot International, 2017). The hotel has implemented various green programs, such as the Zero Waste Program, Water Bottling Plant (Sea Water Reverse Osmosis/SWRO), Food Waste Management (MESH), and Eco-Friendly Guest Practices. These various programs show that there are environmental management efforts that can be studied through the perspective of green accounting and the Tri Hita Karana framework. Referring to this explanation, the research examines how the Tri Hita Karana philosophy is applied within environmental accounting activities at The Laguna Resort & Spa Nusa Dua, Bali. This investigation is expected to contribute to the development of green accounting studies by integrating the perspective of local Balinese wisdom, as well as providing an overview of the application of environmentally responsible strategies within the accommodation sector.

LITERATURE REVIEW

Tri Hita Karana Concept

Tri Hita Karana is a philosophy concept of Balinese society that emphasizes the creation of prosperity through the harmony of relationships involving spiritual connections, social relationships, and ecological interactions (Parmajaya, 2018). This concept was first introduced at the First Regional Conference of the Bali Hindu Struggle Agency in 1966 as the foundation for harmonious community development based on Pancasila values (Adhitama, 2020). The three elements in Tri Hita Karana are interrelated and become the basis for the creation of a balanced and sustainable life (Ananta et al., 2024). The Tri Hita Karana philosophy includes three fundamental elements aspects (Suhardita et al., 2020):

1. Parahyangan
   Parahyangan is a balanced spiritual connection between individuals and divine entities. This aspect emphasizes spiritual values as the foundation for carrying out life activities.
2. Pawongan
   Pawongan is a harmonious relationship between humans and fellow humans. This aspect reflects the importance of cooperation, well-being, and social responsibility in building good relationships between individuals.
3. Palemahan

Palemahan is a harmonious relationship between humans and the environment. This aspect emphasizes the importance of preserving nature through responsible and sustainable management of resources.

Green Accounting

Green accounting is a form of accounting that incorporates environmental costs into company activities as an effort to maintain ecological sustainability and conservation (Almunawwaroh et al., 2022). Green accounting is also understood as an accounting concept that presents information about organizational processes considering ecological factors as an expression of accountability toward interested parties (Welly & Ikhsan, 2022). Green Accounting consists of three indicators (Raka et al., 2020):

1. Awareness
   Awareness is a form of concern or attention to environmental conditions demonstrated through the organization's commitment to protect and preserve the environment
2. Involvement
   Involvement is a form of active participation or company involvement in various activities related to environmental management and preservation
3. Reporting
   Reporting is the process of identifying, recording, and disclosing costs and programs associated with ecological management

Understanding Accounting

Accounting is the process of recording, classifying, and presenting reports on financial transactions in an entity to produce information that is useful for interested parties (Wiryanata, 2021). The development of accounting does not merely emphasize economic performance, but incorporates community and ecological dimensions responsibility (Qian et al., 2021).

USALI Schedule 9 - Energy, Water, and Waste (EWW)

USALI represents a structured financial reporting framework applied within accommodation businesses in the hospitality industry to compile operational financial statements in a systematic and uniform manner. In the 12th edition of UHALI, the Utilities category was updated to Schedule 9 – Energy, Water, and Waste (EWW) which is used to record and report the cost of energy use, water consumption, waste management, and support services related to environmental management (Uniform System of Accounts for the Lodging Industry, 2024). Schedule 9 facilitates the application of environmental accounting principles through the provision of information on the use of energy, water, and waste in a structured manner so that it is relevant to this study in analyzing the adoption of green accounting principles referring to the concept of Tri Hita Karana.

METHODOLOGY

This research applies a descriptive qualitative method to examine the practice of Tri Hita Karana concept in green accounting practices at The Laguna Resort & Spa Nusa Dua, Bali. The research was conducted in March–May 2026 at The Laguna Resort & Spa Nusa Dua, Bali. The data used consists of primary data and secondary data. Primary data was obtained through interviews with the Chief Accountant, Engineering Department, and Green Team, while secondary data was obtained from internal hotel documents, such as energy, water, and waste use reports, The Green Path documents, and relevant literature.

Information gathering is conducted using interviews, field observations, and document reviews. The analysis process applies the Miles and Huberman framework (Sugiyono, 2025) which includes data collection, data reduction, data display, and conclusion drawing/verification. The evaluation process was conducted by interpreting the results of the research based on the concept of Tri Hita Karana consisting of spiritual, social, and environmental dimensions, as well as green accounting indicators consisting of awareness, involvement, and reporting.

RESEARCH RESULTS

Green Activities at The Laguna Resort & Spa Nusa Dua, Bali

Based on the results of observations, interviews, and documentation, Tri Hita Karana consisting of spiritual, social, and environmental dimensions has implemented various green activities that are integrated into hotel operations. These programs aim to reduce environmental impact through waste management, water use efficiency, and energy efficiency. In addition to supporting environmental sustainability, these activities are also related to controlling environmental costs which are part of the implementation of green accounting.

1. Solid Waste Management
   Hotels apply the concept of zero waste through reducing the use of single-use plastics, the use of glass bottles, refill amenities systems, reusing materials that still have use value, and processing organic waste using modern teba methods. Waste is also sorted into organic and inorganic waste before further processing. Inorganic waste management is carried out in collaboration with vendors, while hotels provide temporary shelters (TPS) to keep the waste sorting process organized. These activities incur costs related to the transportation and processing of waste by third parties, the costs of which are documented under the Property Operation and Maintenance – Waste Disposal Expense category as well as the procurement of glass bottles and refill amenities recorded in the Rooms Department – Guest Supplies account.
2. Liquid Waste Management
   Liquid waste management is carried out on waste coming from kitchens, laundry, bathrooms, and hotel toilets. The waste is first collected before being channeled to ITDC's waste treatment plant for further processing so that it does not pollute the environment. The costs arising from the

treatment of liquid waste to ITDC are reported under the Property Operation & Maintenance – Waste Disposal account.

3. Hazardous and Toxic Materials Waste Management (B3)
   The hotel also manages B3 waste such as used lights, batteries, oil, electronic equipment, and residual cleaning chemicals. The waste is collected and stored in a special temporary storage facility before being handed over to a licensed vendor to be transported and treated in accordance with applicable regulations. The cost of transporting and managing B3 waste is documented under the Property Operation & Maintenance – Waste Disposal section.
4. Water Efficiency
   Water use efficiency is carried out through the application of Sea Water Reverse Osmosis (SWRO) technology which processes seawater into water that can be used for hotel operational needs. In addition, the hotel also implements a water saving system to reduce waste of water use in various operational areas. The operation of the SWRO system and water saving system incurs costs recorded in the Property Operation & Maintenance – Utilities account.
5. Energy Efficiency
   Energy efficiency is carried out through the use of solar panels as a source of renewable energy in the villa area. The use of solar panels aims to reduce dependence on conventional electricity while supporting the reduction of carbon emissions in hotel operations. Costs related to the utilization and maintenance of solar panels are documented within the operational maintenance category– Utilities account.

Green Accounting at The Laguna Resort & Spa Nusa Dua, Bali

The implementation of green accounting at The Laguna Resort & Spa is analyzed using three measurement elements consisting of understanding, participation, and disclosure (Raka et al., 2020). The three indicators are used to identify forms of awareness, engagement, and reporting of environmental activities carried out by hotels.

1. Awareness
   Awareness of environmental accounting is reflected by the execution of various environmental programs that have become part of hotel operations. The program includes solid waste management with the concept of zero waste, liquid waste management and B3 waste, the use of Sea Water Reverse Osmosis (SWRO) systems and water saving systems for water efficiency, and the use of solar panels as an alternative energy source. These programs demonstrate the hotel's commitment to reducing environmental impact and supporting the sustainable use of resources.
2. Involvement
   Involvement in the implementation of green accounting can be seen through employee participation and cooperation with external parties. The hotel works with vendors in waste transportation and treatment as well as licensed vendors for B3 waste management. In addition,

employees play an active role in waste sorting, the implementation of a refill amenities system, and the supervision of water and energy use during hotel operations.

3. Reporting

   Reporting of environmental activities is carried out through recording and monitoring the use of energy, water, and waste management as part of the implementation of green accounting. The reporting system is in line with the 12th edition of USALI Schedule 9 Energy, Water, and Waste (EWW) which supports resource use control and environmental program evaluation.

   The results of solid waste recording show that in April 2025 the hotel will produce 79,179 kg of waste. Of these, 76,879 kg (97%) was successfully recycled, reused, or composted, while 2,300 kg (3%) was sent to landfill. The findings show that most of the waste generated by hotels has been managed through the principle of reduction and reuse.

   Energy use recording is also carried out periodically during 2025. Electricity usage fluctuates every month with the lowest consumption of 606,216 kWh in February and the highest of 734,652 kWh in December. The intensity of electricity use ranges from 90.42–176.02 kWh/room occupied. The data is used as a basis for evaluating energy efficiency and supporting the implementation of renewable energy use programs through solar panels.

   The hotel also monitors water usage regularly. Total water use during 2025 ranges from 9,126–18,469 m^3 with a usage intensity of 1.90–3.78 m^3/room occupied. The information is used to evaluate the effectiveness of the application of Sea Water Reverse Osmosis (SWRO) technology and water saving systems in supporting water use efficiency.

   As part of the evaluation, the hotel set an energy intensity saving target of 3.3% and water intensity saving of 2.5%. This shows that environmental information is not only used as operational documentation, but also as a basis for decision-making in improving resource use efficiency and supporting the sustainability of hotel operations.

RESEARCH RESULT AND DISCUSSION

Implementation of the Tri Hita Karana Concept in Green Accounting Practice at The Laguna Resort & Spa Nusa Dua, Bali

1. Parahyangan

   The implementation of the Parahyangan aspect was analyzed to determine the suitability of the green accounting practices implemented within The Laguna Resort & Spa Nusa Dua, Bali with the concept of Tri Hita Karana according to (Suhardita et al., 2020).

Table 1. The Suitability of the Parahyangan Aspect in the Tri Hita Karana Concept with the Reality at The Laguna Resort & Spa Nusa Dua Hotel, Bali

Parahyangan	Hotel Implementation	Analysis
Parahyangan is a harmonious relationship between humans and God which is one of the elements that form welfare and happiness in the concept of Tri Hita Karana.	The hotel implements Sea Water Reverse Osmosis (SWRO) activities and water saving systems to save water use.	The implementation is in accordance with the Parahyangan concept because it maintains the sustainability of water resources which are seen as a symbol of Lord Vishnu as the custodian of life. The application of Sea Water Reverse Osmosis (SWRO) and water saving system reflects gratitude and responsibility in maintaining God's grace so that it is in line with Parahyangan's values.

Based on the Table, the implementation of the Parahyangan aspect in the practice of green accounting within The Laguna Resort & Spa Nusa Dua, Bali aligns with the principles of Tri Hita Karana. This suitability can be seen from the implementation of Sea Water Reverse Osmosis (SWRO) and water saving systems which aim to maintain the sustainability of the use of water resources. In the concept of Tri Murti, Lord Vishnu is known as the god of maintenance (sthiti) who is in charge of maintaining the continuity of life and the balance of the universe (Haqqy, 2021). In line with this, water is seen as one of the symbols of Lord Vishnu as the sustainer of life so its existence needs to be maintained from various forms of damage and pollution (Adisastra & Prabawa, 2024). Therefore, the application of Sea Water Reverse Osmosis (SWRO) and water saving system can be interpreted as a form of responsibility in maintaining God's grace so that it is in line with Parahyangan's values in the Tri Hita Karana concept.

2. Pawongan

   The implementation of the Pawongan aspect is analyzed to evaluate the compatibility of green accounting practices with the concept of Tri Hita Karana according to (Suhardita et al., 2020).

Table 2. The Suitability of the Aspect of Pawongan in the Tri Hita Karana Concept with the Reality at The Laguna Resort & Spa Nusa Dua Hotel, Bali

Pawongan	Hotel Implementation	Analysis
Pawongan is a harmonious relationship between humans and fellow humans which is one of the elements in the concept of Tri Hita Karana.	The hotel engages employees in environmental programs as well as working with vendors, and B3 waste managers in waste management.	The implementation is in accordance with the concept of pawonga because it shows cooperation and participation between hotels, employees, and the community in supporting green accounting practices.

Based on the Table, the implementation of the Pawongan aspect in the green accounting practice within the operational environment of The Laguna Resort & Spa Nusa Dua, Bali is in accordance with the concept of Tri Hita Karana. This conformity can be seen from the involvement of employees in various environmental activities, such as waste sorting, supervision of energy and water use, and the implementation of other environmental programs. In addition, the hotel also collaborates with vendors in waste management and B3 waste management vendors. The involvement of these various parties shows that there is a harmonious relationship and participation in supporting the implementation of green accounting, so that it reflects the values of Pawongan in the concept of Tri Hita Karana.

3. Palemahan
   The execution of the Palemahan aspect was analyzed to evaluate the alignment of environmental accounting practices with the concept of Tri Hita Karana according to (Suhardita et al., 2020).

Table 3. The Suitability of the Palemahan Aspect in the Tri Hita Karana Concept with the Reality at The Laguna Resort & Spa Nusa Dua Hotel, Bali

Palemahan	Hotel Implementation	Analysis
Palemahan is a harmonious relationship between humans and nature and the surrounding environment which is one of the elements in the concept of Tri Hita Karana.	The hotel implements solid waste, liquid waste, and B3 waste management, SWRO technology, water saving system, the use of solar panels, and the reuse of waste that is still of use.	The implementation is in accordance with the concept of palemahan because it shows the hotel's efforts in preserving the environment through waste management, resource use efficiency, and reducing the environmental impact of hotel operational activities.

Based on the Table, the Palemahan aspect is the most dominant aspect in the implementation of green accounting practices at The Laguna Resort & Spa located in Bali's Nusa Dua region. This conformity can be seen from the various environmental programs implemented by the hotel, including the management of solid waste, liquid waste, B3 waste, the implementation of Sea Water Reverse Osmosis (SWRO), water saving systems, the use of solar panels, and the reuse of waste that is still of use. These various activities show the hotel's efforts in preserving the environment through waste management, resource use efficiency, and reducing the environmental impact of operational activities. In addition, the hotel has also recorded costs related to the management of electricity, water resources, and waste disposal within environmental accounting activities. Thus, the implementation of environmental accounting procedures adopted at The Laguna Resort & Spa Nusa Dua, Bali has been in accordance with the concept of Palemahan in Tri Hita Karana.

Description of the Findings of the Implementation of the Tri Hita Karana Concept in Green Accounting Practice at the Laguna Resort & Spa Nusa Dua, Bali

Based on the results of the research, the green accounting practice at The Laguna Resort & Spa Nusa Dua, Bali has reflected the application of three aspects in the Tri Hita Karana concept, namely Parahyangan, Pawongan, and Palemahan. These three aspects can be seen in various hotel operational activities that support environmental management and operational sustainability.

1. Parahyangan is realized through the implementation of Sea Water Reverse Osmosis (SWRO) and water saving system as an effort to maintain the sustainability of water resources. The application not only supports the efficiency of water use, but also reflects spiritual values in maintaining God's grace in the form of water as a source of life.
2. The vacancy is reflected in the involvement of employees in various environmental activities, such as waste sorting, supervision of energy and water use, as well as cooperation with B3 waste vendors and managers in the management of hotel operational waste. This involvement shows that the adoption of environmental accounting methods is supported by the collaboration of various parties.
3. Palemahan is the most dominant aspect through the implementation of solid waste management, liquid waste, B3 waste, the use of Sea Water Reverse Osmosis (SWRO), water saving systems, and solar panels as an effort to preserve the environment. The hotel has also recorded costs related to the use of energy, water, and waste management in its operations. However, these ecological expenditures continue to be reported as a component of operational costs and have not been specifically disclosed in the form of separate environmental cost reports.

CONCLUSIONS AND RECOMMENDATIONS

The results of the research findings indicate that applying the Tri Hita Karana philosophy within environmental accounting practices at The Laguna Resort & Spa Nusa Dua, Bali has reflected the values of Tri Hita Karana through the aspects of Parahyangan, Pawongan, and Palemahan. The Parahyangan aspect is realized through the implementation of Sea Water Reverse Osmosis (SWRO) and water saving system as an initiative to preserve long-term continuity of water resources. The Pawongan aspect is reflected in employee involvement and cooperation with external parties in waste management and the implementation of environmental programs. The Palemahan aspect is realized through the management of dry waste, wastewater, and hazardous toxic materials, efficiency in water and energy use, the use of solar panels, and environmental cost recording. However, sustainability-related expenses remain included within the hotel's operational expenditures and have not been specifically disclosed in the form of a separate environmental cost report. Based on these results, The Laguna Resort & Spa Nusa Dua, Bali is expected to maintain and develop the environmental programs that have been implemented and consider the presentation of environmental cost reports in a more structured manner and separate from other operational costs.

ADVANCED RESEARCH

Further research is expected to be carried out on more diverse research objects, such as several hotels, as well as examine environmental cost reporting in more depth in order to obtain deeper insight into green accounting.

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