



Sustainable Synergy: Implementation of The Concept of Environmental, Social, Governance Based on The Global Reporting Initiative in The Tourism Industry in Bali

Putu Krisna Adwitya Sanjaya^{1*}, I Gede Agus Pertama Yudiantara²

¹Universitas Udayana

²Universitas Pendidikan Ganesha

Corresponding Author: Putu Krisna Adwitya Sanjaya

Krisnasanjaya@unud.ac.id

ARTICLE INFO

Keywords: Sustainability, Tourism, Wellbeing

Received : 20, August

Revised : 22, September

Accepted: 29, October

©2026 Sanjaya, Yudiantara: This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

The tourism industry is one of the service sectors with a high intensity of resource consumption, ranging from energy, water, to large-scale waste production. This condition places the tourism sector, especially the hospitality industry, as one of the significant contributors to the global carbon footprint, while making it an important subject in the sustainability discourse. The implementation of ESG frameworks in this industry is no longer just a market differentiation strategy, but has transformed into a structural need driven by regulatory pressures, investor expectations, and shifting consumer preferences. This study examines how the hospitality industry in Bali implements ESG parameters based on GRI standards, identifying the intersection of these values with the concept of universal local wisdom that already exists in Bali. This study uses a descriptive qualitative approach with systematic literature review and content analysis methods. This study found an empirical fact that hotels that collaborate GRI's strict standards with the philosophy of local wisdom of Bali Tri Hita Karana are proven to be quite able to enjoy competitive advantage in the form of a more stable occupancy rate from the high spending conscious traveler's segment. The implementation of ESG in the tourism industry shows a trajectory that leads to institutionalization, no longer just a voluntary initiative. From this perspective, it reflects the paradigm shift from shareholder value to stakeholder value, where environmental sustainability, social welfare, and transparent governance are the priority antecedents for the competitiveness of tourism business sustainability in the future.

INTRODUCTION

Community welfare is a condition that shows the living conditions of the community which can be seen from their standard of living (Chambers & Echenique, 2025). Community welfare is the sum of the choices that society has and the freedom to choose between those choices. Welfare will be maximum if people can read, eat, and give their voting rights. Tourism in its role as a driver of world economic growth, is interested in improving the quality of human life in the world, including in poor countries (Mariani, 2023). Tourism is beneficial in terms of foreign exchange receipts, economic growth, expansion of employment opportunities and poverty alleviation (Sanjaya et al., 2025a).

Research conducted by (Hou et al., 2023) mentioned that the most important goal of tourism development is economic, social and environmental development in tourist areas. Tourism plays an important role for the economies of rural areas in developed countries. The positive effects of tourism are increased income, jobs and new economic resources for local communities; help reduce unbalanced forces in the social sphere, provide employment opportunities, maintain a high regional population and diversity coefficient, revive local culture, enhance national dignity and self-confidence, preserve natural and cultural resources (Sanjaya et al., 2025b).

Bali is Indonesia's tourism hub that contributes the largest foreign exchange however, behind the continued surge in tourist visits post-COVID-19 pandemic, Bali tourism faces a serious ecological and social paradox (Sanjaya, 2023). The report of the Indonesian Environment Forum of the Bali Regional Office and various hydrological researches show that Bali experiences a clean water deficit of up to 110 million cubic meters per year, of which 65 percent of water consumption in Bali is sucked up by the tourism industry, especially hotels, in addition, massive land conversion, congestion, and economic inequality between local communities and financiers raise the urgency of reorienting the hospitality business model (Walhi, 2024).

The shift in the global paradigm shows that modern tourists, especially from Europe, Australia, and North America, are increasingly demanding the existence of tourism practices regenerative tourism (Ayu & Adnyawati, 2020). Tourists are no longer just looking for luxury accommodations, but are demanding synergistic transparency regarding how accommodations treat their workers, manage their plastic waste, and contribute to local indigenous communities and traditions (Utama et al., 2020).

For almost a decade, the island of Bali stood on a paradox that is actually quite fragile because its natural beauty and cultural nobility are magnets that attract millions of tourists, but on the other hand the arrival of millions of tourists has also become something that is slowly eroding nature and culture (Sangchumnong, 2021). The issue of groundwater crisis, conversion of agricultural land (subak), congestion, and piles of plastic waste on the coast are danger signals.

To address these demands, the ESG framework (Environmental, Social, and Governance) emerged as a new altimetry standard. At the global level, the most credible and fully adopted ESG reporting is the GRI (Global Reporting Initiative)

standard (Initiative, 2021). This study examines how the hospitality industry in Bali Province implements ESG parameters based on GRI standards, identifying the common point of these values with the concept of universal local wisdom that already exists in Bali, namely Tri Hita Karana, as well as analyzing structural barriers in the field. This is where the concept of ESG can transform into a kind of sustainable survival strategy. For the hotel industry in Bali, implementing ESG is no longer about saving electricity costs, but also very much about sustainability and ensuring that in 25 or 50 years, the island of Bali will still be an attractive and worthwhile tourist destination

LITERATURE REVIEW

ESG Concept in the Hospitality Industry

The concept of Environmental, Social, Governance (ESG) is an evolution of the idea triple bottom line (People, Planet, Profit) initiated by John Elkington (1997). ESG is a comprehensive evaluation metric that integrates environmental, social, and governance factors into investment decisions (Işık et al., 2026). Theoretically, this practice is supported by the company's efforts to signal quality to the market, reduce agency conflicts, and balance the demands of all stakeholders for long-term value creation. (Phucharoen et al., 2025).

In the context of the tourism industry (hospitality) according to (Shin et al., 2026), ESG is changing the perspective of sustainability from a kind of institutional charity activity (Corporate Social Responsibility) is a core risk mitigation strategy based on: 1) Environment, which focuses on the ecological footprint of hotel operations such as energy efficiency, water management, decarbonization, and waste circularity; 2) Social, i.e. measuring the hotel's relationship with stakeholders human rights (workers' rights, gender equality, occupational safety, and the direct impact on the local community's economy) and; 3) Governance, which assesses managerial morality such as anti-corruption or bribery, audit transparency, tax compliance, and sustainability supervisory board structure.

Global Reporting Initiative (GRI) Standards

GRI is a global metric standard used to quantify a company's social and environmental responsibility (Matuszak et al., 2025). This practice is driven by the need to gain the legitimacy of society, managing the demands of the stakeholder, and give positive signals to the market to ensure the long-term sustainability of the business.

GRI is a global sustainability reporting standard that is modular (Standard, 2022). This standard divides its indicators into three main series of topics relevant to hotels, namely: 1) GRI 300 (Environmental Topics) which includes GRI 302 (Energy), GRI 303 (Water and Effluent), and GRI 306 (Waste); 2) GRI 400 (Social Topics) which includes GRI 401 (Staffing), GRI 405 (Diversity and Employment Opportunities), GRI 413 (Local Communities), and; 3) GRI 200 (Economic & Governance Topics): Includes GRI 205 (Anti-corruption) and GRI 207 (Tax).

Stakeholder Theory

Stakeholder theory is a conceptual framework in strategic management and business ethics that states that the company is not only accountable to its shareholders, but to all parties who are influenced or influenced by their activities (Bridoux & Stoelhorst, 2022). Linkages between theories stakeholder and sustainability lies in the view that business entities cannot survive in the long term if they exploit resources for financial gain alone (Pedersen et al., 2026). Theory stakeholder provide an ethical and strategic framework that is the foundation for sustainable business practices (Mazzucato, 2025).

In the context of ESG disclosure, stakeholder theory becomes relevant because ESG reporting is not only to meet the interests of investors, but also to provide information that is useful to the community, government, and other groups that have an interest in the company's performance. Therefore, transparency in ESG disclosures can strengthen companies' relationships with stakeholders and improve the company's reputation in the eyes of the public (Khosravi et al., 2026).

Good Corporate Governance (GCG)

Good Corporate Governance is a system that regulates and controls a company that creates added value for all stakeholders Corporate Governance defined by IICG (Indonesian Institute of Corporate Governance) as a process and structure applied in running a company, with the main goal of increasing shareholder value in the long term and keeping the interests of stakeholders, others. Good Corporate Governance is a set of regulations that govern the relationship between shareholders, company management, creditors, government, employees, and other internal and external stakeholders related to their rights and obligations or in other words a system that regulates and controls the company (Mayasari & Asyik, 2024).

In general, there are five basic principles contained in Good Corporate Governance, namely: transparency, accountability, responsibility, independency, and fairness. The five principles can be described as follows: 1) Transparency (Information Disclosure), transparency can be interpreted as the dissemination of information, both in the decision-making process and in disclosing material and relevant information about the company; 2) Accountability (Accountability) is the clarity of the functions, structures, systems and accountability of the company's organs so that the management of the company is carried out effectively. In this case, the company must be managed correctly, measurably and in accordance with the interests of the company while still taking into account the interests of shareholders and other stakeholders. Accountability is a prerequisite needed to achieve sustainable performance; 3) Responsibility is conformity (compliance) in the company's management of a healthy corporation and applicable laws and regulations. Applicable regulations in this case include those related to tax issues, industrial relations, environmental protection, occupational health/safety, payroll standards, and fair competition; 4) Independency (Independence) is a situation in which the company is managed professionally without conflict of interest and influence/pressure from any party that is not in accordance with the applicable laws and regulations and sound

corporate principles, and 5) Fairness (Equality and Fairness) is defined as fair and equal treatment in fulfilling the rights of stakeholders arising under the agreement as well as applicable laws and regulations.

Tri Hita Karana Concept

Hinduism has been developing for a long time in Bali has a concept known as the teachings of Tri Hita Karana. Tri Hita Karana comes from Sanskrit, namely from the word Tri Hita Karana which each means three, prosperous and cause. Tri Hita Karana is actualized into three elements: 1) the element of Parahyangan, which is a harmonious relationship between humans and God Almighty, 2) the element of Pawongan, which is a harmonious relationship between humans and fellow humans, and 3) the element of Palemahan, which is a harmonious relationship between humans and the created nature and other living beings.

Teachings Tri Hita Karana It is very relevant associated with the concept of sustainable economy because it contains a message for humans to build and manage natural resources and their environment wisely and wisely to maintain their sustainability (Widiastini et al., 2023). Nature is a gift from God that can provide a source of life and livelihood for humans. Therefore, nature must be preserved and preserved so that it can be used not only by the current generation but also by the next generation. From this view, the conclusion can be drawn, Tri Hita Karana as a local wisdom Balinese culture has become a knowledge that connects humans with their environment and society (S&P 2023).

In the context of this research, theoretically, the concept of ESG has a very precise resemblance to Deoxyribonucleic Acid with the philosophy of life or local wisdom of the people on the island of Bali, namely Tri Hita Karana (Widiastini et al., 2023). Tri Hita Karana is the three causes of the creation of happiness, which consist of three elements, namely: 1) Parahyangan (Harmonious relationship between humans and God) intersects with ethics, governance, and corporate spiritual values (Governance), ; 2) Pawongan (Harmonious relationship between humans and others) intersects with social pillars, equality, and community relations (Social), and ; 3) Palemahan (The harmonious relationship between humans and nature) is absolutely intersecting with the pillars of environmental conservation.

METHODOLOGY

This study uses a descriptive qualitative approach with the methods of Systematic Literature Review (SLR) and Content Analysis. Secondary data is collected from three main sources:

- 1) The 2021–2024 Sustainability Report is published by 4 or 5star hotel chains in Bali that have adopted GRI standards.
- 2) Regulatory data from the Bali Provincial Government (such as Regional Regulation No. 5 of 2020 concerning Standards for the Implementation of Balinese Cultural Tourism). Bali Provincial Government Regulations, especially Governor's Regulation (Pergub) No. 97 of 2018 concerning Restrictions on the Generation of Single-Use Plastic Waste, and Governor's Regulation No. 45 of 2019 concerning Bali Clean Energy.

- 3) An indexed international scientific journal that researches the ecology of Bali tourism in the last 7 years.

Literature review is carried out to provide a theoretical framework for research that is carried out in an effort to examine the depth or breadth of existing studies on a topic to be researched. The data that has been collected periodically is then codified using pattern matching techniques to be adjusted to the GRI Standards indicator matrix.

RESULTS AND DISCUSSION

The global hospitality industry is undergoing a fundamental paradigm shift. Traditional business models that focus on profit purification are now transitioning to an ecosystem that is oriented towards sustainable value creation. The long-term sustainability of a hospitality corporation is no longer only determined by financial performance, but by the integration of Environmental, Social, and Governance metrics. The acceleration of ESG adoption is triggered by increasing global awareness of the climate crisis, demands for governance transparency, and changing consumer preferences that are increasingly leading to green tourism. Therefore, ESG is no longer just a compliance instrument, but a core strategy that determines the competitiveness and resilience of the tourism (hospitality) industry in the future. The results of the analysis of the implementation of GRI standard ESG in hotels in the research site can be mapped into the following three dimensions of discussion:

Implementation of the Environmental Pillar (GRI 300)

- GRI 303 (Water Management): This is the most critical parameter in Bali. Progressive hotels no longer rely on deep groundwater wells. Bali is predicted to experience a severe clean water deficit. Progressive hotels no longer rely blindly on groundwater. The hotel built a Rainwater Harvesting system and treated greywater through a self-contained wastewater treatment plant (WWTP) to water the garden and flush toilets. The implementation of the GRI 303 standard is realized through the installation of Reverse Osmosis (RO) to treat seawater, as well as the SWRO (Sea Water Reverse Osmosis) system. Hotels like Alila Uluwatu design their roofs using volcanic rocks that absorb rainwater to be drained into rainwater harvesting, reducing dependence on local groundwater by up to 40%.
- GRI 306 (Waste and Circularity): Responding to the Governor of Bali Regulation No. 97 of 2018 concerning restrictions on single-use plastics, hotels with GRI standards apply the principle of Zero Waste to Landfill. The best example is found in Potato Head Village, where 97% of its operational waste is recycled within their own Waste Lab facility. Glass bottles are crushed into building concrete mixtures, while used kitchen cooking oil is converted into biodiesel for operations buggy car hotel (Family, 2025). Writing Please reuse your towels in the bathroom is considered obsolete. Hotels in the Bali research area are now collaborating with organizations such as Eco-Bali and International Non-Governmental Organizations such as Sungai Watch. Kitchen organic waste is processed

into compost for hotel gardens or donated to local pig farmers, while the use of single-use plastics (drinking bottles, straws, packaging amenities) completely eliminated and replaced with cassava or glass materials.

- GRI 302 (Energy Transition): Implementation is carried out through the installation of a Solar PV Roof for the room water heater (heat pump boiler) and the use of IoT smart-sensors in the bedroom that automatically turn off the air conditioner when detecting the balcony door is open for more than 60 seconds, on the other hand, such as in Alila Vilas Uluwatu Badung, the installation of solar panels on the roof maximizes wind circulation and sunlight is again applied to reduce the use of air conditioning (AC). Most hotels in the study area have also taken efficiency measures related to lighting, namely by migrating completely to energy-saving lighting (LED) technology in all room areas, corridors, and public facilities, then also implementing an automatic control system by installing motion sensors and smart card control systems in guest rooms to cut off electricity when the room is empty.

Implementation of the Social Pillar (GRI 400)

- GRI 413 (Local Communities & Indigenous Peoples): on the island of Bali, this standard is practiced through the concept of the Banjar Adoptive Father System. The hotel does not conduct recruitment blindly, but rather provides a quota of 40-50% of entry-level employees (security, housekeeping, landscaping) to the residents of Banjar Adat and the office where the hotel is located. In addition, the implementation of GRI 413 is realized in the Farm-to-Table scheme; The hotel entered into a contract to purchase organic vegetables directly with Subak farmer groups in Ubud and Badung at fair prices, breaking the middleman chain. Integration with Banjar (Indigenous Communities): Hotels in the study site that implement ESG well will not consider Banjar as a partner. The implementation is in the form of the absorption of local workers who are not only cleaning staff or security guards, but educated to enter the managerial level.
- GRI 401 & 405 (Employment and Equality): GRI-standard hotels in Bali have eliminated the bad practice of prolonged freelance daily worker status. Hotels are required to provide full health insurance, the right to paodalan leave and Hindu religious ceremonies such as Galungan, Kuningan, Nyepi holidays that are paid (paid religious leave), as well as encourage women's representation at the Head of Department level, which is currently starting to touch 38 percent in 5-star hotels.
- GRI 400 Social Tropics which is implemented in the form of a Corporate Social Responsibility program that shifts from just sharing basic necessities to assisting tourist villages. Several area hotels in Uluwatu routinely fund stray dog sterilization programs in Bali and conduct beach clean-up programs involving hotel guests.

Implementation of the Governance Pillar (GRI 200)

- GRI 2-12 (The Role of Supervisory Bodies in Impact): Hotels managed by international operators (Marriott, Hyatt) in Bali began to form a Sustainability Committee that reported directly to the General Manager.
- GRI 205 (Anti-Corruption): Transparency in procurement (green procurement). Vendors who supply hotel needs are required to sign an integrity pact free of child labor, free from environmental exploitation, and rejection of commission, kickback and fee schemes to hotel purchasing managers.

Implementation Barriers Matrix

Although the blueprint above looks quite ideal, the field findings show three systemic obstacles, namely: 1) Capex Trap vs. Short-Term Owner, namely hotel management, often understands ESG, but asset owners or investors do not want to incur large capital costs at the beginning. For example, investing in a water desalination machine or solar panel takes a payback period of 7-10 years, while the owner wants a quick ROI in 2-3 years., 2) Green Supply Chain Gap, i.e., hotels want to use biodegradable packaging or organic certified foodstuffs to the GRI 301 standard. However, the number of local suppliers in Bali who have official green certification is very limited, so hotels are forced to import their green materials from Java or abroad, which actually increases the carbon footprint (Scope 3 emissions), and the third (3) Greenwashing Certificate Scheme: Still found in hotels that display Eco-Hotel plaques, but when dissected using the GRI indicator, these claims do not have a definite quantitative or qualitative data baseline. In general, hotels calculate how many trees have been successfully planted, but do not calculate how many metric tons of CO₂ can be emitted by the hotel's generator (Family, 2025).

Prospective Ahead

The year 2026 will still be faced with challenges, which can be seen from the geopolitical conditions that are surrounded by uncertainty. This will of course affect the world investment and trade climate, which has the potential to have an impact on domestic and foreign economic conditions. In addition, the development of artificial intelligence and the adoption of new technologies will encourage companies to continue to advance and transform. Faced with this situation, companies or tourism industry players must continue to adhere to the commitment to carry out sustainability strategies as part of the business strategy and make it a shared responsibility at all levels of the organization up to the value chain of the company.

The actualization of ESG in the tourism industry shows that it can be visualized as a trajectory that leads to institutionalization, no longer just a voluntary initiative (Shin et al., 2026). From this perspective, it has reflected the paradigm shift from shareholder value to stakeholder value, where environmental sustainability, social welfare, and transparent governance are the priority antecedents for the competitiveness and sustainability of the hospitality business in the future.

Broadly speaking, the future prospects of the hospitality tourism industry in Bali can no longer be separated from the ESG ecosystem. ESG is no longer a philanthropic option, but an operational need and market differentiation strategy. This transformation requires the integration of multidisciplinary sciences, from environmental engineering for energy efficiency, human resource management for social justice, to law and finance for accountable governance.

CONCLUSIONS AND RECOMMENDATIONS

The implementation of ESG that meets GRI standards in the tourism industry in Bali, especially in the research area, is undergoing a crucial transition period, namely from the marketing promotion phase to the survival obligation phase. Hotels that collaborate GRI's strict standards with the philosophy of local wisdom of Bali Tri Hita Karana are proven to be able to enjoy Competitive Advantage in the form of a more stable occupancy rate from the high spending conscious traveler segment. However, this implementation is still experiencing polarization, namely it is very advanced in 5-star hotel networks, but is almost untouched in the 3-star hotel class and below due to capital cost constraints and adequate reporting literacy.

1) For Hotel Managers:

ESG reports should adopt or implement the GRI sector standard for tourism released by GRI and be used as a monthly Key Performance Indicator for division managers, so that this is not only the responsibility of an HRD or Chief Engineer but more comprehensive than that.

2) For the Bali Provincial Government:

It is necessary to formulate an Ecological Fiscal Incentive policy for hotels that are able to issue a GRI standard Sustainability Report with good audit results such as: proven to reduce groundwater consumption by 15% and must be given a deduction from certain goods and services tax on hospitality services by 1.5% to 3% or proportional.

3) For future researchers:

Quantitative and qualitative empirical research is needed to test the direct correlation between the GRI compliance score of a hotel in Bali and the fluctuations in revenue per available room obtained by it during the last year period, including examining the implementation of GRI-based ESG in the southern Bali tourism industrial area with a larger and fluctuating number of observations. Further research is still needed to empirically measure the long-term financial impact of these ESG investments.

ADVANCED RESEARCH

This study found that hotels that combine rigorous GRI standards with the Tri Hita Karana philosophy have proven to enjoy competitive advantages, such as more stable occupancy rates among the high-spending conscious traveler segment. Because ESG implementation is now moving toward institutionalization rather than simply a voluntary initiative, quantitative data is needed to measure the real impact of the shift from shareholder value to stakeholder value on profitability and to prove and develop measurement tools.

The novelty lies in combining rigid global standards with local wisdom into a single, statistically valid and reliable measurement construct, something that has been lacking in global hospitality ESG literature. This addresses the criticism of greenwashing by offering local-wisdom-based authenticity.

ACKNOWLEDGMENT

The authors would like to express their sincere gratitude to the institutional leadership, colleagues, and fellow academics at the Faculty of Economics and Business, Udayana University, and the Faculty of Economics, Ganesha University of Education, for their trust and support in contributing their ideas and scientific perspectives through this article. The authors also express their deepest appreciation to the reviewers and editorial team of the International Journal of Economics, Finance and Business Statistic for the opportunity to participate and contribute academic insights to the journal. It is hoped that this article will make a meaningful contribution to the development of economic studies and policy discourse.

REFERENCES

- Ayu, I., & Adnyawati, A. (2020). *Local Tourist favored Tanah Lot as a place to visit after COVID-19 lockdown*. 4(1), 27–30. <https://doi.org/10.36675/btj.v4i1.44>
- Bridoux, F., & Stoelhorst, J. W. (2022). Stakeholder theory, strategy, and organization: Past, present, and future. *Strategic Organization*, 20(4), 797–809.
- Chambers, C. P., & Echenique, F. (2025). Empirical welfare economics. *Theoretical Economics*, 20(3), 911–939.
- Family, P. H. (2025). *Good Times, Do Good: Sustainability Report 2022-2024 (Prepared in accordance with GRI Standards)*.
- Hou, M., Zhang, M., & Sun, Y. (2023). Greening tourism with environmental wellness: importance of environmental engagement, green tourist intentions, and tourist'environmental stimulus. *Environmental Science and Pollution Research*, 1–15.
- Initiative, G. R. (2021). *GRI 1: Foundation 2021*. Global Reporting Initiative Standards.
- Işık, C., Oğan, S., Aydın, R., & İmamoğlu, İ. K. (2026). Economic, environmental, social, and governance (ECON-ESG) strategies for sustainable development: theory and a holistic evidence from Germany. *Business Strategy and the Environment*, 35(4), 5133–5157.
- Khosravi, S., Cassano, R., & Gennari, F. (2026). ESG strategies in tourism enterprises: A systematic review and systems-based synthesis of sustainable management practices. *Problems and Perspectives in Management*, 24(1), 517–532.
- Mariani, E. (2023). Economics Rationality in the World of Amartya Sen. *Qeios*.

- Matuszak, Ł., Róžańska, E., & Szczepankiewicz, E. I. (2025). Assessment of the Compliance of Environmental Disclosures by Energy Companies Using GRI Standards with European Sustainability Reporting Standards: A Case Study. *Sustainability*, 17(8), 3380.
- Mayasari, F., & Asyik, N. F. (2024). The Impact of Capital Structure, Company Size, and Good Corporate Governance on Financial Performance and Company Value: The Moderating Role of Corporate Social Responsibility. *International Journal of Finance & Banking Studies*, 13(4).
- Mazzucato, M. (2025). Collective value creation: a new approach to stakeholder value. In *Edith Penrose's Legacy* (pp. 42–56). Routledge.
- Pedersen, E. R. G., Tiburzi, L., Costa, R., Rosati, F., & Calabrese, A. (2026). Those Who Mind Matter: The Relationship Between Stakeholder Demands, Business Model Innovation, and Corporate Sustainability. *Corporate Social Responsibility and Environmental Management*, 33(1), 1016–1030.
- Phucharoen, C., Sangkaew, N., & Nanthamornphong, A. (2025). ESG in Tourism Development: Unveiling Thailand's Local Economic Landscapes from Geospatial Data. In *Environmental, Social, and Governance Strategies in the Hospitality and Tourism Industry* (pp. 220–245). Routledge.
- Sangchumnong, A. (2021). Impacts of tourism on cultural infiltration at a spiritual destination: a study of Ban Wangka, Thailand. *International Journal of Culture, Tourism, and Hospitality Research*. <https://doi.org/10.1108/IJCTHR-09-2019-0163>
- Sanjaya, P. K. A. (2023). Strengthening the Resilience of Tourism Actors from the Supply Side Towards Bali's Economic Transformation. *International Journal of Multidisciplinary Research and Analysis*, 06(09), 4479–4487. <https://doi.org/10.47191/ijmra/v6-i9-69>
- Sanjaya, P. K. A., Budhi, M. K. S., Purbadharmaja, I. B. P., & Yasa, I. N. M. (2025a). Penta-helix collaboration, tourism development, and community welfare: A case study of Alas Kedaton, Tabanan. *Edelweiss Applied Science and Technology*, 9(9), 1309–1323.
- Sanjaya, P. K. A., Budhi, M. K. S., Purbadharmaja, I. B. P., & Yasa, I. N. M. (2025b). Scenario for Tourism Development for Community Welfare in the Alas Kedaton Tourist Attraction, Kukuh Village, Marga District, Tabanan-Bali. *Terbuka Journal of Economics and Business*, 6(2), 112–121.
- Shin, H., Jo, Y., Lee, S., Park, J., Cho, J., & Kim, H. (2026). ESG for sustainability in hospitality and tourism: A theoretical and practical review with a future research agenda. *Journal of Travel Research*, 65(1), 3–36.
- Standard, G. R. I. (2022). *GRI 303: Water and Effluents 2018 (Updated)*.

- Utama, R., Bagus, I. G., Ruspendi Junaedi, I. W., Krismawintari, D., Putu, N., Pramono, J., & Laba, I. N. (2020). New normal acceleration strategy for Bali tourism destination recovery with E-tourism and special health protocol for the tourism sector. *Technium Soc. Sci. J.*, 10, 156.
- Walhi. (2024). *Laporan Neraca Air dan Krisis Hidrologi Kawasan Pariwisata Bali Selatan*.
- Wibisana, A. A. N. A., & Dewi, A. A. S. L. (2023). Tri Hita Karana as a concept of local wisdom in the development of sustainable tourism in Bali. *International Conference on "Changing of Law: Business Law, Local Wisdom and Tourism Industry"* (ICCLB 2023), 65–72.
- Widiastini, N. M. A., Arsa, I. K. S., Adinata, K. R. W., & Suryanto, I. G. B. (2023). Harmonization of Tri Hita Karana Local Value in Tourism Development in Sidetapa Village. *International Journal of Innovation in Management, Economics and Social Sciences*, 3(3), 22–30.