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Economic Sharing Based "Tri Hita Karana" as A Corporate Social Responsibility (CSR) of Spiritual Tourism in Bali

I Gede Sutarya

Associate Professor, Culture Tourism Department, State Hindu University, I Gusti Bagus Sugriwa of Denpasar

Article Info	Abstract
	Bali tourism faced conflict with the local community because of the utilization and commodification of sacred and forest areas. The first sacred area conflict occurred in 1994, based on the use of the sacred land "Tanah Lot" become tourists resort namely Bali Nirvana Resort (BNR). Furthermore, this problem is presently observed in the utilization of mangrove forests for the international airport and LNG (liquefied natural gas) terminals, respectively. In these conflicts, all facilities are designed to support the increase in the inbound tourist visits and foreign investment. This growth of Bali tourism threatens the development of sustainable tourism, which concerned with environment, local communities and local economy, but spiritual tourism creates the conflict subsided due to the dependence of spiritual tourism on sacred areas, the environment, and local community resources. Therefore, this study aimed to evaluate Corporate Social Responsibility (CSR) of spiritual tourism in building sustainable economy based on the local wisdom of Bali *Tri Hita Karana*. Data were qualitatively analyzed and obtained from literature reviews, observations, and in-depth interviews. The results showed that spiritual tourism emphasized sacred areas, the surrounding natural environment, and local community assets. This dependence developed a mutually beneficial relationship, subsequently leading to the CSR of Spiritual Tourism. The CSR based on the local wisdom *Tri Hita Karana* which create harmonious between the local people, environment, and investment.

*****Corresponding author**
E-mail: igedesutarya20@gmail.com

Introduction

In the 2000s, the emergence of spiritual tourism development was observed, requiring the support of the local environment and culture. It also required non-organic agricultural products for the provision of hope to the Balinese people (Sutarya, 2020). In this case, the assets of the local community were subsequently used for development processes, providing more expectation to the local community. The development of spiritual tourism involving local assets and local communities has resulted in the dependence of spiritual tourism on local Bali. This dependence causes spiritual tourism to be tourism that is develop local economy, local community and environment. By creating retreat activities in star hotels, mass tourism (MT) began to direct its business to spiritual tourism. Besides the activity development, internationally certified yoga trainers were also invited to conduct yoga and healing events in Bali. These activities competed and collided with the spiritual tourism centers initiated by local communities.

MT creates environmental, cultural, and economic injustices due to various reasons, such as the irreverence to native values, losses of lands to tourist development, and huge consumption of resources, e.g., food and water. In Bali, this conflicts with the native people, regarding the issue of utilizing and monetizing sacred areas, the environment, and economic competition with local communities. In 2022, conflicts were reported to have occurred over the planned use of the mangroves in Southern Bali (Antaranews, 2022), the airport development plan in Northern Bali (Detikbali, 2022), and the construction of a Balinese cultural center (balipolitika, 2022). These disagreements began in 1994, concerning the use of the sacred Tanah Lot area for BNR (Bakrie Nirvana Resort), which subsequently expanded during the reclamation of Benoa Bay in 2013. In this case, the reclamation process was rejected by the community around Benoa Bay (Rainy Priadarsini S. et al., 2018). This conflict then recurred in 2022, based on the construction of the North Bali airport, LNG terminal, and the Balinese cultural center (Antaranews, 2022; balipolitik, 2022; detikbali, 2022).

These problems indicate a mismatch between the planning and reality of tourism development. In tourism planning, the protection of sacred areas, protected forests, as well as local communities and economy is observed, although its realization is a threat to these settlements. This shows that the BNR and Benoa Bay reclamation issues, as well as the constructions of the Northern Bali airport, the Balinese cultural center, and the LNG terminal, are conflicts over sacred areas, protected forests, as well as the local community and economy. Therefore, the Bali tourism development is not in line with the planning processes.

According to Picard (2008), cultural tourism had become a touristic culture, which is the behavior of the Balinese people in using anything as a commodity. Udayana (2017) also stated that Bali tourism

marginalized the concept of *Tri Hita Karana*[1] from the promotion stage, for its development not to support cultural planning. This confirms that Bali is experiencing problems in the selection of culture and tourism. These problems are also exhibited in local community conflicts with policymakers, such as the BNR case (Sutarya, 2019). Despite this, the conflict did not dampen the arrival of inbound tourists to the settlement, with visitation counts continuously increasing in the year. These visitations previously decreased due to the Bali Bombings I and II in 2002 and 2005, respectively, as well as the 2020 and 2021 pandemic era. Irrespective of these declinations, the general data still indicated a continuous increase from 1 to 6 million inbound tourists between 1994 and 2019 (Dinas Pariwisata Provinsi Bali, 2019).

These increased levels subsequently raised the cultural, environmental, and economic equity issues. Based on these descriptions, MT is a crucial issue in Bali tourism development, indicating the need to develop alternative attractions emphasizing environmental issue, as well as local communities and economy. Irrespective of these processes, the government's protection against local community businesses is still low, indicating a gap between people's expectations and reality. Despite providing hope to local people, spiritual tourism is also observed as part of the global capitalism business by MT. Therefore, this study aims to evaluate Corporate Social Responsibility (CSR) spiritual tourism for local communities, in supporting the sustainable attraction emphasizing local community, economy, and the environment.

Literature Review

The definition of spiritual tourism is commonly observed as a challenge, due to its overlapping relationship with religion and health. According to Regional Regulation No. 2 of 2012 concerning CT (Cultural Tourism), this was observed as a special interest attraction (Pemerintah Provinsi Bali, 2012), which included wellness and religious characteristics. Spiritual tourism is generally the sacred activity of a foreign individual or group of people, through the utilization of various tourism facilities. This activity is related to wellness and religious events, regarding the uses of assets, wellness methods, and religion (Norman & Pokorny, 2017; Pemerintah Provinsi Bali, 2012).

In this case, spiritual tourism, wellness, and religion intersect with each other, leading to definition difficulties for study experts. According to Norman (2014), spiritual tourism contained healing, experiment, quest, collective, and retreat activities, which coincided with similar events of sacred wellness (Bowers & Cheer, 2017). This kind of tourism is often categorized as a wellness form using

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[1]. A spiritual concept for the Balinese Hindu community coming from Sanskrit and formed from three words: Tri (three), Hita (happiness or prosperity) and Karana (cause). It describes the harmony of life will be achieved if humans establish a good relationship with God, fellow humans, and the environment or nature (Suacana, Wiratmaja and Sudana, 2022).

spirituality to maintain physical health. However, it is separated from wellness due to subsequent different interpretations regarding the acquisition of enlightenment and life meaning (Norman & Pokorny, 2017).

Wellness is holistic health tourism concerned with the uses of a body, mind, and spirit approach, while medical fitness only emphasizes physical therapy (Dillette et al., 2021; Nel-lo Andreu et al., 2021; Olsen, 2011). This shows that wellness has a holistic understanding of health, while spiritual tourism involves the sacred activities related to spirit or external forces, for life meaning and enlightenment (Dillette et al., 2021).

This tourism activity emphasizes pilgrimage, which related to spirits or external forces, although it is based on the religious goals determined by scriptures and traditions. These indicate that pilgrimage is a tourist trip guided by the holy book of a specific religion and its traditions (Andriani et al., 2021; Hellman, 2019; Lopez et al., 2021). However, spiritual tourism does not emphasize the scriptures and traditions of a specific religion. For example, the trips to the holy cities in Iraq were carried out through the guidance of the sacred books and traditions of Middle Eastern religions (Obais et al., 2021).

Due to the non-reference to religious scriptures and traditions, spiritual tourism reportedly has a non-religious purpose, although the metaphysical areas of a specific religion are often utilized (Sirirat, 2019). With religious attraction focusing on God, the main objective and motivation of spiritual tourism emphasize the determination of enlightenment and life meaning, respectively (Halim et al., 2021). Since nature is the basis of this sacred tourism, mountainous and coastal areas have become commonly utilized destinations (Ashton, 2018). These destinations have subsequently been equipped with facilities for spiritual activities, such as yoga, healing, retreat, and meditation centres. For example, Nepal has a mountainous natural background and yoga centres as suitable tourist destinations (Kunwar, 2020).

Based on these comparative analyses, spiritual tourism has the elements of travel, related to spirit, as well as seeking and filling enlightenment and life meaning. These enlightenments and meaning processes are related to a specific religion, although they do not emphasize religious guidance and traditions. From these elements, spiritual tourism is defined as a sacred travel trip to determine life meaning and enlightenment, which are free from the guidance and traditions of specific religions (Ivona & Privitera, 2019).

Table 1. Differences Between Spiritual Tourism, Wellness, and Pilgrimage
(Dillette et al., 2021; Norman & Pokorny, 2017; Ricardo & Azevedo, 2020)

Purposes/Types	Spiritual Tourism	Wellness	Pilgrimage
Health	V	V	
Enlightenment	V		V
Meaning of Life	V		V
Destination of Holy Scripture			V

Based on Table 1, the definition of spiritual tourism emphasized health, enlightenment, and the meaning of life. This indicated that wellness tourism had a health purpose, while pilgrimage focused on the enlightenment and meaning of life, through the guidance of a religious holy book. The destinations of pilgrimage are often mentioned in the holy books of a specific religion, e.g., the trips to Jerusalem were stated in the sacred scriptures of Islam and Christianity, i.e., The Qur'an and The Bible (Olsen, 2019).

The tourism business uses social assets such as nature, culture, and human developments, which requires sustainable preservation as cultural and environmental elements. This shows that these businesses are responsible for preserving nature and culture, as well as contributing to social development. In this case, the responsibility is known as CSR (Corporate Social Responsibility). There are five elements related to CSR, namely stakeholders, social, economic, voluntary, and environmental (Luo et al., 2016). According to Luo et al. (2016), the responsibility for these five elements was known as CSR, with social and environmental duties specifically emphasizing its definition in this context. The company's attention to these elements is also a measure of CSR, which is applied in the tourism business for strong beneficial purposes. This responsibility is the ethics of tourism business management, which is carried out to maintain sustainability (Galan-Ladero et al., 2013), with problems not observed against the community and the environment. Furthermore, the management ethic is the measure of a business's success, which should be considered to ensure organizational continuity (Mazereeuw & Schouten, 2020).

This indicates that the issue of CSR is becoming very important in tourism, regarding the business behavior and approach to achieving environmental and social goals (Liu et al., 2019). These perceptions categorize CSR in the aspects of behavior, interaction, and goals. In the behavioral aspect, this responsibility is voluntary management ethics, while regarded as the interactions among stakeholders, social, economic, and environmental groups at the interactive phase. Meanwhile, it emphasizes social and environmental objectives in the goal aspect. Based on these aspects, CSR is a voluntary management ethic used to interact with stakeholders, as well as social, economic, and environmental groups, to achieve organizational goals such as social and environmental (Liu et al., 2019).

CSR is a general study in the field of tourism, regarding the responsibilities of hotels, restaurants, and other related businesses. This explains that the tourism business needs to have a corporate social responsibility in maintaining organizational continuity. The business also emphasizes environmental and social aspects, which are related to public, cultural, and societal organizational sustainability (Lin et al., 2021; Yasir et al., 2021). According to Baniya & Thapa (2021), CSR was carried out at the ethical level, with its activities emphasizing social and environmental issues. This indicated that the tourism companies carried out philanthropic activities to address social and environmental problems.

Yasir et al. (2021) also stated that the demand for CSR activities focused on social and environmental issues in Pakistan. Furthermore, Baniya & Thapa (2021) and Yasir et al. (2021) stated the use of CSR in assisting social problems and preserving the environment, with this responsibility observed as consumer satisfaction activities. This was conducted in Khyber Pakhtunkhwa, Sindh, and Punjab, India. In this case, consumers' organizational skepticism was eliminated by providing CSR (Gilal et al., 2021). This skepticism was subsequently reduced by carrying out CSR activities in hotels, reflecting consumers as a public service. Besides these outcomes, the activities also added to the image and reputation of the hotel (Kang & Atkinson, 2021). Based on Kim (2022), CSR was a communication positively impacting the tourism companies in China and Hong Kong.

CSR activities were also carried out for profit in specific conditions. This was related to company profits and community welfare, in obtaining a win-win solution to bridge the organizational interests with the society (Chen et al., 2021). In this case, the company's interest was to win the competition and gain profits (Galan-Ladero et al., 2013), with CSR becoming a negotiating force (Liu et al., 2019). According to Mazereeuw & Schouten (2020), CSR emphasized three motives for Dutch workers, namely financial, ethical, and social service (altruistic).

The results showed that ethical and social services were the dominant motives for CSR performance. This was in line with Baniya & Thapa (2021) and Yasir et al. (2021), where CSR was carried out for ethical, social, and profitable purposes. In this context, the importance of ethics and social service was manifested for the environment and local economy, respectively. Meanwhile, the importance of financial CSR was carried out in developing an image, winning the competition, and gaining profits (Chen et al., 2021; Liu et al., 2019).

From these results, CSR was an activity performed at a specific time for related purposes. To harmoniously develop corporate profits and local communities, a sustainable CSR activity has not been performed. This shows that the economic sharing between tourism companies and the community has not been carried out, to practice ethics, social service, and profit acquisition. Therefore, this study aims to develop a new CSR perspective, i.e., economy sharing, regarding spiritual tourism. This perspective is expected to be an alternative CSR model, which is likely to be developed in the wider realm of tourism.

Methods

Spiritual tourism provides hope in encountering the threat of MT (mass tourism), which has caused problems for local culture, environment, and economy. This hope provision is due to the dependence on local community assets, such as culture and the environment. However, MT began to play a role in spiritual tourism, by conducting retreats, yoga, and healing activities in five-star hotels. This indicates that the threat of mass tourism has the potential to eliminate the local people's opportunities to develop a spiritual attraction. Based on these descriptions, the implications of spiritual tourism expected in building CSR (Corporate Social Responsibility), using the concept of ST (sustainable tourism).

This article based on qualitative research. Data were also obtained from several literature reviews, non-participant observations, and in-depth interviews. In this case, the literature reviews were carried out by reading the previous studies on spiritual tourism, while the non-participant observations were conducted by observing and recording the various spiritual tourism activities related to local communities. Meanwhile, in-depth interviews were carried out with the main figures of the specific tourism process. In-depth interviews done with four manager of spiritual tourism, as representative of spiritual managers in Bali. They are Suciani, Susana, Sukarmiati, and Arta. Suciani is owner and manager of Cevik Villa. Susana is owner and manager of OmUnityBali. Sukarmiati is manager of Subak Tabola Villa, and Arta is manager of Beeing Satva Villa. Suciani and Sukarmiati are representative of the case in Sidemen. Susana is a representative of the case in Sudaji. Arta is a representative of the case in Ubud. The analytical process also used a descriptive-qualitative approach, such as data reduction, data categorization based on potential of spiritual tourism, CSR, and its implications. This category is analytically divided into interrelated sub-problems, with the relationships used as descriptions to explain the association of spiritual tourism and its implications in CSR. Based on those categories, all relations intepretated as conclussion of categories relation.

Results

CSR as Economic Sharing

Spiritual tourism emphasizes local community assets, environment, and culture. In these assets, sacred areas (temples), natural environment, and local community culture were used. The dependence of spiritual tourism on these assets is also very large, due to the sacred activities requiring an atmosphere of purity, the natural environment, and the spiritual culture of the local community. According to Sutarya (2019), the uniqueness of yoga tourism was the culture and ethnicity in Bali. Ashton (2018) also showed that the search for spiritual tourists emphasized the environment, peaceful atmosphere, and historical background of Thailand. In Mecca, tourist pilgrimages subsequently required

luxurious and comfortable facilities. This indicated that pilgrimages had become touristic due to their relationship with tourism convenience (Qurashi & A, 2018).

Based on these reports (Ashton, 2018; Qurashi & A, 2018; Sutarya, 2019), culture, ethnicity, environment, history, as well as luxury and comfort facilities influenced the success of spiritual tourism. In these factors, according observation at Ubud, Sidemen, and Sudaji only luxury and comfort facilities belonged by the tourism investors, while culture, ethnicity, environment, and history were belonged by the local communities. This proved that spiritual tourism had a high dependence on these communities, therefore they need collacoration with the local community as a CSR program. The collaboration proved by the research on three case studies, i.e., Sidemen Village, Sudaji Village, and Ubud City, which represented the development of spiritual tourism in Bali, Indonesia. In this case, Ubud City was the main focus of the developmental processes, which had been developing since the 1990s. Sideman and Sudaji Village were the extensions of developments in Ubud, whose establishment began around 2010. In these three areas, some settlements provided spiritual tourism activities such as yoga, healing, and retreats.

The first case was observed in Sidemen, Karangasem, where Cevik Villa was established in 2012. This area provided yoga and qi-gong retreat programs, regarding the dependence on the spiritual culture of the Sidemen community, according to the manager, I Gusti Ayu Suciani (50 years old). In this case, the community had a spiritual culture based on the ceremonial moment attractions for the gods in Besakih. The location of this villa, Subak Tabola, Sidemen, is also the resting place of Ida Bhatara Besakih, ensuring traces of spiritual life. These sacred traces were the main supporters of retreat tourism at the villa.

"From the beginning, his spiritual aura was very high." (Interview with Suciani)

Subak Tebola Villa, which was established in 2012, also provided a retreat program. In this area, retreat, healing, yoga, and meditation programs were the mainstay, with a hermitage historical background claimed by the manager, Ni Ketut Sukarmiati. This history was subsequently used to attract inbound tourists to the retreat. The traces of spiritual history providing sacred vibrations were also observed, leading to the high value of inbound foreign tourists.

"Yoga teachers also suddenly want to come to this place." (Interview with Sukarmiati)

Based on the interviews with Sukarmiati and Suciani, Villa Subak Tabola is a sacred area where local and foreign people are not allowed to eat beef. In this case, inbound tourists are expected to adhere to the rules and regulations of this area, as ignorant people often become sick after the consumption of the meat (Suciani). Sukarmiati also advised the tourists to maintain the sacredness of the area, towards spiritual vibe preservation.

Based on the first case in Sidemen, Suciani collaborated with local communities in trekking around the village, indicating that tourists visited the ancient temples with strong supervised guidance. In this case, the mythology and spiritual atmosphere in the area is explained to the visitors by the local people. Sukarmiati also collaborated to create a Bali traditional music *(gamelan)* group, which was staged to welcome inbound tourists to their villas. This collaboration utilizes local assets, i.e., culture and the environment.

The second case was observed in OmUnityBali, Sudaji, which was established in 2010. This villa provided a spiritual program regarding rural nature, with the manager, I Ketut Susana, stating that the attraction emphasized the culture of village life, such as ceremonies and various woven crafts. This culture was supported by a beautiful landscape, consisting of elephant-shaped hills known as Indrakila in the *Puranas* (stories of the gods). These hills were famous as Arjuna's hermitage of which was very famous in Bali. This story is subsequently explained in the book, *Arjuna Wiwaha*.

"The hills are like an elephant whose tail goes into Sudaji." (Interview with Susana)

Susana collaborated with local communities in providing confinement rooms to inbound tourists, with several empty residential spaces also used as a place of contemplation. The residents having cars were also arranged to pick up and deliver inbound tourists, which were subsequently invited to practice weaving and to weave markets. This indicated that OmUnityBali had mutually beneficial cooperation with the surrounding community, to support its reputation as a community-based villa retreat. In addition, the area used culture and the surrounding environment as its spiritual tourism attraction.

The third case was Villa Beeing Satva in Ubud, which was established in 2014. This villa provided retreat, healing, yoga and counselling programs, with the manager, I Dewa Nyoman Tirta Arta, stating that paranormal culture, Balinese herbs, and holy water sources (places of *malukat*) were the main attractions. In this area, inbound tourists also learned to produce Bali ceremonial

equipment in Bali *(banten)*, indicating that culture and nature were the main spiritual-tourism components. The retreat activities included yoga, meditation, and counselling, which were combined as a retreat.

"Our program is a combination of Balinese culture." (Interview with Arta)

Arta also collaborated with local shamans and residents (Tegallalang, Ubud) to complete the spiritual tour and organize a ceremony at the *malukat* place, which belonged to the natives in Tegallalang, Gianyar. Furthermore, cooperation was carried out with local decoration experts and residents, to become trainers in the production of native beautifications for foreign tourists. This confirmed that collaboration was carried out to use local community assets and resources.

Based on these three cases, spiritual tourism emphasized culture and nature, which were local community assets. This showed that dependence created cooperation with local communities, i.e., the joint activities carried out on the native assets such as *malukat*, which used the elements of the holy water area. Cooperation was also carried out through work division, which directly impacted the economic benefits of the local community, such as using the native services.

According to Susana, OmUnityBali provided room and vehicle rentals, as well as souvenirs provider to the Sudaji community. Sukarmiati also stated that Subak Tabola Villa provided a sharing fee for musician services, to guide the inbound tourists around the village. For Suciani, Cevik Villa provided sharing to deliver trekking around the village, with Arta stating that Beeing Satva produced honorarium distribution and donations to shamans and the surrounding community, respectively, for using the holy area for *malukat.* These cases demonstrated the cooperation of tourism companies with local communities.

This collaboration is ethics, social service, and profit dimension for spiritual tourism companies, where sharing is a CSR. Irrespective of this outcome, the CSR character is different from other companies. Although some organizations fund special programs with CSR, spiritual tourism still develops responsibility through work sharing with local communities. The pattern of spiritual tourism CSR is described in Figure 1.
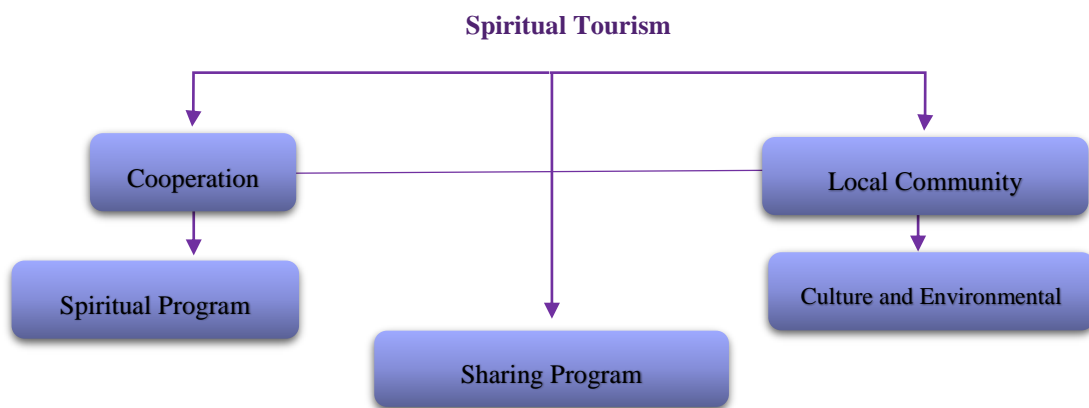

Figure 1. Spiritual Tourism CSR Patterns in Bali

This CSR pattern was obtained from a spiritual tourism program, which required the cultural and natural assets of the local community. These assets were cooperatively used by this tourism, with collaboration leading to the distribution of programs with local communities. This distribution subsequently provided cooperation and local community benefits, where native CSR preserved culture and nature.

Discussion

The relationship between spiritual tourism companies and local communities emphasizes sacred sustainable attraction development. This concept is based on growth, which has sustainability implications. Therefore, growth and sustainability are the main focus of sustainable tourism. In this case, sustainability depends on environmental preservation, as well as local community involvement and economy (Zhang & Chan, 2020). The growth of spiritual tourism depends on the sustainability of the environment and culture. This is due to the reliance on the cultural and environmental assets of the local community. The dependence on these assets also fosters CSR as a collaborative activity, based on meeting the required elements, namely ethics, social service, and economic benefits. Furthermore, the elements of spiritual tourism CSR met the required responsibility criteria, such as ethical, social service, and profit standards.

In this case, ethics was developed to instill the image of the company's social service performance. This image emphasized the negotiations for sustainable profits due to the benefits to the local communities. It was also developed to win organizational competitions, regarding the utilization of the local community assets (Baniya & Thapa, 2021; Chen et al., 2021; Liu et al., 2019; Mazereeuw & Schouten, 2020; Yasir, et al., 2021).

According to the ethical element, cooperation with the local communities was adopted in Bali spiritual tourism, e.g., OmUnityBali in Sudaji. This villa collaborated with a transportation company to pick up and drop off inbound tourists, although the organization selected the local people in Sudaji. In Sidemen, Suciani also preferred local tour guides to deliver trekking tourists. Irrespective of foreign personnel, Villa Beeing Satwa still selected native shamans for counselling inbound tourists.

The element of social service was explained by the use of local community assets. In Villa Being Satwa-Ubud, the community's place of shame was used, enabling a financial contribution to society in preserving the *malukat* place. For Villa Subak Tabola-Sidemen, a local community art group was utilized, enabling a financial contribution toward preservation. The vacant rooms of the local community were also used in OmUnity-Sudaji, ensuring the financial benefit of preserving the environment. Moreover, the element of profit generation was explained in all cases, where the villas developed a positive image towards the local community.

The development of this image supported the sustainability of its activities, using native assets such as the *malukat* place and the natural surroundings. This indicated that sustainability provided sustainable benefits to the company. The actualization of the ethical, social service and profit elements also met the main criteria of sustainable tourism. In this case, only the ethics and social service elements emphasized sustainability, with the consideration of profit observed for growth.

This proved that the actualization of these CSR elements was highly considered for sustainable tourism. This was in line with the relationship between botanical gardens and tour operators in China, where a cooperative association was adopted for both parties to acquire income. In this case, the garden's income was used to preserve the environment (Liu et al., 2019). The tour operator also established the botanical garden as a tourist destination, leading to adequate and appropriate maintenance and sustainable routines.

For spiritual tourism, the local community assets were part of the utilized tourist attraction. As supporters, these communities obtained their share of activities, subsequently strengthening a mutually-beneficial relationship between them and the service providers, e.g., OmUnityBali-Sudaji, where a program and some hang-out areas were observed. In this villa, the natives also had additional rooms, drivers, cars, culture, and environment. It also collaborated with the local communities, with the profits from the spiritual tourism being shared. Based on these conditions, the tourism activity became a joint activity between the company and the local community. Therefore, this villa did not need to provide CSR to preserve the culture and the environment, compared to other tourism companies (Chen et al., 2021; Heo et al., 2022; Lin et al., 2021; Mazereeuw & Schouten, 2020; Yasir et al., 2021).

In Cepik Villa-Sidemen, trekking was collaboratively carried out as joint activities, with cooperation also established for staging and escorting in Villa Subak Tabola. For Ubud, cooperation was initiated in the utilization of the local community's natural resources, such as the water source in the *malukat* area in Tegallalang Village, Gianyar. These cooperative relationships enhanced the development of harmonious associations with local communities, for the occurrence of CSR as collaborative activities.

According to Bhavanani (2017) and Maddox (2015), spiritual tourism emphasized the culture and environment in Mysore, India, where the spread of yoga began. This certified the reputation of this city as a yoga destination, with ashrams subsequently observed as a spiritual tourism location. These destinations did not have business partnerships with local communities, as the natives only obtained direct and indirect benefits from various activities, such as souvenirs and food sales.

Sirirat (2019) also stated that spiritual tourism activities focused on ashrama (monestry) in Thailand, which provided benefits to the local community through souvenir sales. This division did not involve the local community in its activities, which were entirely within the monastery. These were not in line

with the Bali cases, which involved local communities in spiritual tourism activities. This was because Balinese people were more open to accepting spiritual tourism activities, e.g., the local community in Ubud obtained a tourist for *malukat* (holy bath) at the native shrine in Tegallalang Village.

These activities were not in line with the Islamic community, which restricted its holy areas for Sufi spiritual tourism (Fattah & Eddy-U, 2020). This proved that Hindu, Buddhist and Christian communities were more accommodating of spiritual tourism activities in their holy areas (Fattah & Eddy-U, 2020). Furthermore, the relationship between the Balinese (Hindu) community and spiritual tourism confirmed that the natives were open to acquiring sacred attractions. This relationship was maintained when spiritual tourism provided CSR as joint activities, such as the utilization of local involvements, tour guides, and community transportation services. It was also maintained for sacred attraction activities to be carried out freely.

In Bali tourism, a basic development standard was observed, namely *Tri Hita Karana*, as mandated by Regional Regulation No. 2 of 2012, concerning CT (Cultural Tourism). This indicated the beginning of *Tri Hita Karana's* marginalization in tourism development, starting from the promotion of Bali attractions (Udayana, 2017). It had also obtained its position as a sacred attraction in spiritual tourism. Moreover, the initial part of *Tri Hita Karana,* namely *Parahyangan* (sacred area), has become a necessary asset in spiritual tourism, indicating the need for Villa Beeing Satwa-Ubud to cooperate with local communities toward capitalizing on the *malukat* holy area in Tegallalang, Ubud.

The second part, namely *palemahan* (natural environment), is also a strong background for spiritual tourism, indicating that all villas are in a rural setting, such as OmUnityBali-Sudaji, Villa Beeing Satwa-Ubud, and Cepik Villa-Sidemen. The third part is *pawongan* (residents), which are invited to work together toward obtaining the economic benefits to preserve sacred areas and the environment. These three parts are in line with the elements of CSR, namely ethics, social service, and economic benefits.

This showed that the ethical element supports the *parahyangan* section, i.e., maintaining the spirit of the Balinese people. The social service element also supports the weakening section, i.e., maintaining the cultural and environmental assets. This is accompanied by the profit element, which supports the *pawongan* section, i.e., conducting collaborative activities with local communities, to obtain economic benefits. Based on the local concept of *Tri Hita Karana*, the framework of spiritual tourism as a sustainable attraction is described in Figure 2.
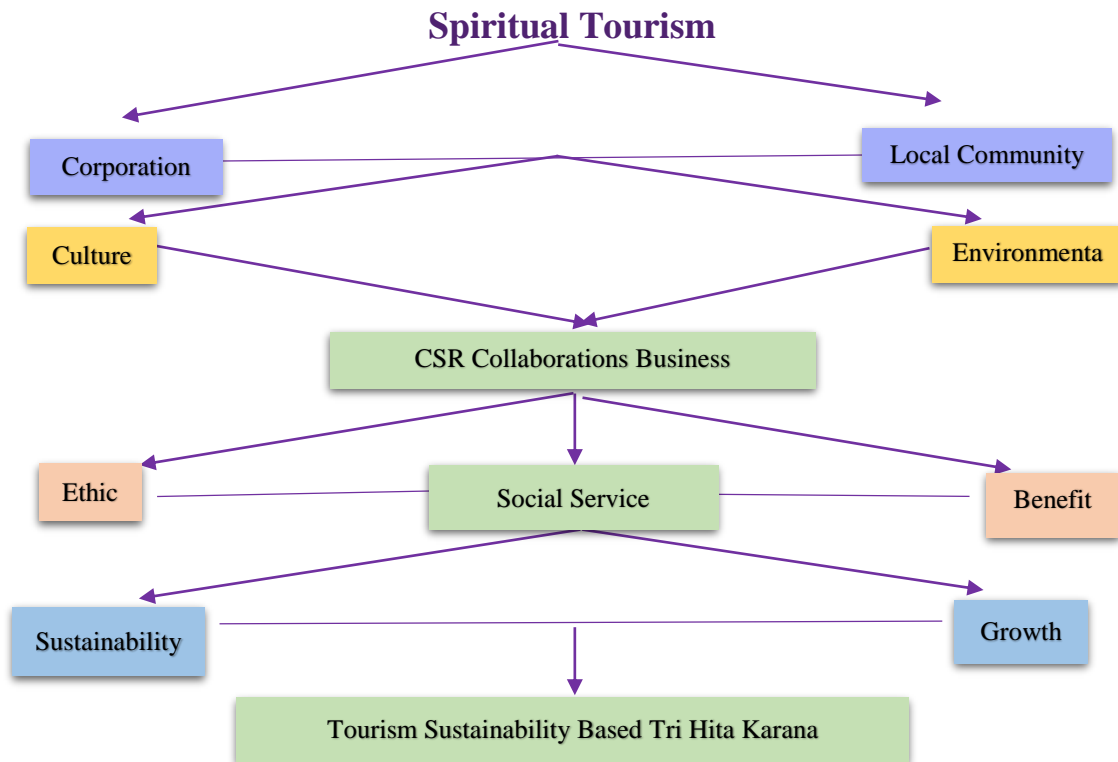
Spiritual Tourism

Figure 2. Spiritual Tourism CSR as a Sustainable Tourism based *Tri Hita Karana*

Local communities collaborated to utilize culture and the environment for spiritual tourism. This collaboration was a CSR due to meeting the elements of ethics, social service, and profit. The activity was also carried out to maintain the growth and sustainability of spiritual tourism, based on the local concept of *Tri Hita Karana*. It happened because the elements of CSR related to the elements of Tri Hita Karana. Ethics is related to *parahyangan.* Social services are related to *pawongan,* and profit is related to *pelemahan* by preserving the environment. The three elements of Tri Hita Karana are related to sustainablity and growth. Profit for local people *(pawongan)* is element to create growth. Preserve environment and social services are elements to create sustainability, which is the same with *palemahan* according to Tri Hita Karana.

Conclusion

Spiritual tourism developed a unique CSR in Bali, which depended on corporation with local communities. This was developed due to the dependence of corporation on the cultural and environmental assets of the community, as the natives often controlled the areas to conduct sacred attractions. For example, the Tegallalang community controlled the holy areas to conduct *malukat*. The uniqueness of this CSR met required responsibility elements, such as ethics, social service, and profit.

This indicated that corporation implemented ethics by inviting local communities to harmoniously carry out joint activities. This activity, as a social service, provided benefits to the natives and corporation. Through this collaboration, spiritual tourism was transformed into a sustainable tourism, based on *Tri Hita Karana*. This was due to collaborating the elements of sustainable tourism, namely growth and sustainability. The implementation of CSR elements also met the native people's wisdom known as *Tri Hita Karana*, by maintaining the Balinese spirit *(parahyangan),* the environment *(palemahan),* and the local community *(pawongan).*

This article has contributed to the development of a sustainable tourism model in the case of spiritual tourism through a CSR model that adopts the local Balinese philosophy (Tri Hita Karana). The concept of sustainable tourism is an ongoing process. In theory, sustainable tourism is explained through its contribution to the local economy, local communities and the environment. In these three contributions, the contribution to the local community occupies an important position, because from this contribution appear local economic empowerment and environmental preservation. The use of local community assets in the case of spiritual tourism has encouraged local economic development and maintenance of the environment which is an asset of the local community. Therefore, this article has contributed to the theory that sustainable tourism will bring more maximum results if it starts from empowering local communities.

This article is limited to case studies of three destinations namely Sidemen, Sudaji and Ubud. The side of the discussion only includes service providers. This discussion has found a pattern of spiritual tourism CSR based on Tri Hita Karana. Consumers (tourists) have not been touched in this article. Therefore, tourists' perceptions of this spiritual tourism CSR pattern need to be examined in subsequent studies. Good perceptions from tourists can be developed into volunteer tourism which is also related to spiritual tourism, because the implementation of spirituality is to give empathy to marginalized communities. These sides in spiritual tourism have not been explored in this research.

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