



Dive in the “Soul” of Corporate Social Responsibility Through the Philosophy of Tri Hita Karana

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Abstract

This study employs a qualitative research methodology to examine Corporate Social Responsibility (CSR) practices within the "Triple Bottom Line" framework, interpreted through the lens of "Tri Hita Karana." Utilizing secondary data from 2018 to 2023, the research finds that CSR aligns with Tri Hita Karana's core principles: Parhyangan (Connection with the Divine), Pawongan (Interpersonal Connections), and Palemahan (Harmony with Nature). Parhyangan manifests in spiritual engagement activities, including constructing worship facilities, Pawongan in initiatives benefiting local communities, and Palemahan in environmental conservation efforts. The study asserts that CSR, embodying the "Triple Bottom Line," balances profit, people, and the planet. Integrating Tri Hita Karana principles fosters positive stakeholder interactions, emphasizing CSR's potential to enhance community well-being, environmental sustainability, and economic objectives simultaneously.

Keywords: corporate social responsibility, tripple bottom line, tr hita karana

Introduction

In recent years, Corporate Social Responsibility (CSR) has emerged as a major topic of discussion in business research (Sharma, 2019; Yuan et al., 2020). Companies implement CSR initiatives aiming to prioritize ethics and a culture of giving (Saadah & Falikhatun, 2021). Furthermore, companies perceive CSR practices as a form of business hospitality, serving the interests of stakeholders, including investors, managers, employees, customers, business partners, communities, and the environment (Sharma, 2019). Several studies have noted that CSR reflects a company's response to the expectations and demands of various stakeholders, encompassing society, the environment, and individuals (Yuan et al., 2020), thereby becoming an essential element in assessing a company's reputation among stakeholders.

Originally, the concept of CSR was based on voluntary actions by companies. However, over time, CSR practices have evolved to become more aligned with compliance with existing regulations (Gatti et al., 2019). Through these regulations, governments aim to leverage CSR as a solution to social and environmental issues (Vu, 2018). Specifically, in Indonesia, several regulations govern CSR disclosure. Article 74 of Law No. 40 of 2007 outlines the obligation of corporations to implement CSR (Indonesia, 2007a).

Law No. 25 of 2007, through Article 15 letter b, mandates that every investor is responsible for conducting social responsibility (Indonesia, 2007b). Furthermore, according to Bapepam regulations, annual reports must include corporate social responsibility disclosures (BAPEPAM, 2012). These regulatory obligations suggest a need for companies to implement CSR programs focused on community development, emphasizing the importance for companies to adapt to their social environment and gain community trust (Siregar & Zulkarnain, 2021).

While CSR practices may initially appear as mere compliance efforts, the reality is that corporate commitment to social responsibility has significantly increased since the 1990s (Chen et al., 2020). This period saw the concept of CSR gain international appeal, particularly influenced by significant global events that shaped international perspectives on social responsibility, such as the United Nations Conference on Environment and Development held in Rio De Janeiro (Andrés et al., 2019). Initially, CSR disclosure was prevalent in several advanced countries, gradually expanding to developing countries up to the present day (Sharma, 2019). Most multinational companies now view CSR as a strategic approach to balancing opportunities and challenges (Andrés et al., 2019).

According to Dolbers & Halme (2009), in developing countries, CSR for social good is often considered a luxury, primarily due to the perception that their constituents and institutions have limited resources (Vu, 2018). Corporations committed to social responsibility promote this through providing assistance to local communities and engaging in environmental conservation efforts (Sharma, 2019). Hence, the integration of existing regulations compels companies to incorporate the Triple Bottom Line concept into their operations, which emphasizes responsibility towards society, economy, and the environment (Sharma, 2019). Other studies describe this as a strategic business perspective, necessitating attention to social and environmental responsibilities alongside profit-making endeavors (Saadah & Falikhatun, 2021). The Organization for Economic Cooperation and Development (OECD) defines responsible companies as those capable of making positive contributions to economic, environmental, and social progress (Pan et al., 2020). Ultimately, CSR practices implemented by companies benefit not only the organizations themselves but also the social and natural environment.

Previous research has identified three objectives of social responsibility: providing added value to companies, enhancing business stability, and improving reputation (Sukendri & Putra, 2022). These goals are supported by various theories describing Corporate Social Responsibility (CSR). Resource-based theories acknowledge CSR as an effective means for companies to develop resources or capabilities leading to competitive advantages. This theory recognizes that engaging in CSR activities can boost a company's reputation, foster customer trust, and contribute to the development of intangible corporate resources (Yuan et al., 2020). Legitimacy theory believes that stakeholder support is crucial for a company, and therefore, CSR activities are one way to enhance the company's image among stakeholders (Sanjaya et al., 2022). However, resource-based and legitimacy theories are deemed outdated in the context of social responsibility. Consequently, the foundation of CSR practices needs to shift and evolve towards the Triple Bottom Line concept.

In the TBL concept, when a company has obtained profit, it should be aware that there is a surrounding community and consider the responsibilities towards that community (Siregar & Zulkarnain, 2021). Companies that pay attention to the TBL are believed to have an advantage in the stock market (Sharma, 2019). Therefore, a company

needs to have social and environmental responsibilities that can be positively balanced with its economic goals (Andrés et al., 2019). Companies that successfully balance these three principles are recognized as reliable and socially responsible entities (Sharma, 2019). Thus, to have a coherent understanding of CSR, all aspects of the business need attention (Lock & Araujo, 2020).

Through the Triple Bottom Line concept, in CSR practices, the principle of voluntarism is more dominant and implies that responsible business activities are discretionary and go beyond legal regulations (Gatti et al., 2019). In developing countries, CSR practices are carried out by incorporating the traditions of the respective countries. Several previous studies have actually researched the reflection of a country's culture on CSR practices. For example, a previous study found that the Indonesian community's culture, which values mutual cooperation (*gotong royong*), serves as the spirit in implementing CSR, and the interpretation of culture based on religion serves as a guideline for CSR activities (Saadah & Falikhatun, 2021). Another study found a CSR model that emphasizes spiritual values as the core of legal, economic, social philanthropy, and environmental responsibilities (Negari et al., 2022). Furthermore, previous research has examined CSR practices through a Buddhist lens of skillful means (Vu, 2018).

In addition to researching the spiritual attachment of CSR practices, several earlier studies have also explored the connection of Tri Hita Karana in CSR practices. This philosophy is highly recognized in the lifestyle of the Balinese community, which follows the Hindu tradition in Bali (Mahyuni & Dewi, 2020). Tri Hita Karana itself imparts principles about three fundamental relationships to achieve genuine happiness (Dianti & Mahyuni, 2018; Mahyuni & Dewi, 2020). Furthermore, the concept of Tri Hita Karana, which serves as the philosophy of balance in the Hindu society on the island of Bali, encompasses harmonious relationships between humans and the divine, among humans, and between humans and the environment (Larasati & Kustina, 2019).

All previous studies utilized case studies or field studies (Dianti & Mahyuni, 2018; Larasati & Kustina, 2019; Mahyuni & Dewi, 2020; Purwati & Tenaya, 2018; Rosilawati & Mulawarman, 2019; Yanti et al., 2020), where all research related to Tri Hita Karana was exclusively conducted in Bali, the cultural origin of Tri Hita Karana. In contrast, this study analyzes CSR practices not only focusing on companies operating on the island of Bali but also includes several national and multinational companies operating in various regions through literature review. Therefore, the researcher feels compelled to delve into the connection of Tri Hita Karana as the "Soul" of Corporate Social Responsibility. Building on the above explanation, this article aims to reflect on CSR practices by synergizing the concepts of Triple Bottom Line and Tri Hita Karana.

Research Method

This study adopts a qualitative approach. Qualitative research aims to capture phenomena holistically and in context through data collection in natural settings, using the researcher as a critical instrument (Siregar & Zulkarnain, 2021). The research design utilized in this study is a literature review, which is helpful in developing insights and critical reflection (Enrico et al., 2019). Secondary data were collected from relevant literature sources. To identify articles focused on the topic, the researcher not only cited specific terms but also considered titles and abstracts. In collecting literature, the researcher used the Google Scholar database for the period of 2018-2023, using keywords

such as "Corporate Social Responsibility" or "*tanggung jawab sosial*," and "Tri Hita Karana." The literature utilized includes both international and national journals.

This literature study research consists of several stages, starting with searching for relevant sources of information related to Corporate Social Responsibility and the culture of "Tri Hita Karana." Before conducting the analysis, the researcher selectively filters the obtained information data based on inclusion and exclusion criteria. These criteria are used to determine the suitability of data for the structured literature study. The criteria used by the researcher are data used are from the period of 2018-2023, data published in reputable national or international journals, and data used are relevant to corporate social responsibility and the culture of "Tri Hita Karana."

For quality assessment, the researcher tests the articles based on quality assessment criteria, including the following questions: QA1: Was the article published between the years 2018-2023? QA2: Was the article published in a reputable national or international journal? QA3: Does the article discuss corporate social responsibility practices or the culture of "Tri Hita Karana"?

Based on each of the above questions, the researcher will evaluate each selected article based on the inclusion and exclusion criteria. Yes, for journal articles that meet the quality assessment criteria. No, for journal articles that do not meet the quality assessment criteria.

Next, the researcher will conduct interpretive analysis of the values embedded in the culture of Tri Hita Karana. In the following stage, the researcher will connect the values inherent in Tri Hita Karana with CSR in the concept of the Triple Bottom Line. Finally, the

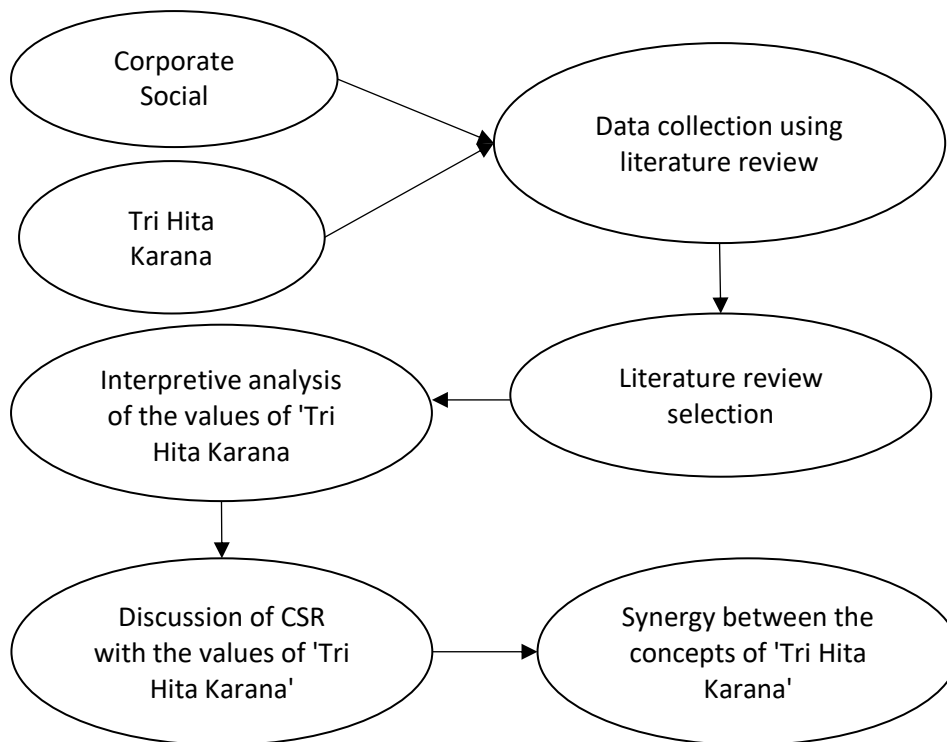


Figure 1. Systematics of Analysis and Discussion in the Research

Source: Processed Data (2023)

researcher will formulate the convergence between the cultural philosophy of Tri Hita Karana and the Triple Bottom Line concept of CSR.

Result and Discussion

By conducting a search on Google Scholar database, the researcher obtained 29 journal papers, consisting of 17 international journals and 12 national journals. Out of the 27 journals, 7 journals were eliminated as they did not meet the criteria of reputable national or international journals (Table 1).

Table 1. Grouping Based on Journal Types

Num.	Journal Type	Reputation	Quantity
1	Jurnal Akuntansi Multiparadigma	Sinta 2	5
2	Corporate Social Responsibility and environmental Management	Scopus	4
3	Asia-Pacific Journal of Business Administration	Scopus	1
4	International Journal of Corporate Social Responsibility	-	2
5	Entrepreneurship and Sustainability Issues	Scopus	1
6	Social Responsibility Journal	Scopus	1
7	Journal Of Business Ethics	Scopus	1
8	British Journal of Environmental Studies	-	1
9	Valid Jurnal Ilmiah	Sinta 4	1
10	International Journal of Financial and Investment Studies	-	1
11	E-Jurnal Akuntansi Universitas Udayana	Sinta 3	1
12	Jurnal Ilmiah Ekonomi dan Bisnis	Sinta 4	1
13	Wacana Ekonomi (Jurnal Ekonomi, Bisnis dan Akuntansi)	Sinta 5	1
14	Journal of Tourism Economics and Policy	-	1
15	Jurnal ASPIKOM	Sinta 2	1
16	GENTA HREDAYA	Sinta 5	1
17	Jurnal Ilmiah Akuntansi & Bisnis	-	1
18	International Journal of Social Sciences and Humanities	-	1
19	Management Review Quarterly	Scopus	1
20	Journal of Cleaner Production	Scopus	1
21	International Journal of Environmental Research and Public Health	Scopus	1

Source: Data Processed (2023)

In the next stage, the researcher reselected the 22 journal papers by answering the assessment criteria questions. After going through the selection process, all of the journal papers met the assessment criteria.

History shows that humanity will never cease to have a desire to exploit the planet for the benefit of capital owners (Natalia, 2022). Exploitation without being balanced with

responsibility will undoubtedly harm the environment, society, and even the economy. Therefore, the exploitation of the environment and social aspects needs to be regulated within the framework of the concept of Corporate Social Responsibility (CSR). CSR encompasses various definitions and perspectives with a focus on sustainability.

Table 2. Results of Quality Assessment

Num.	Author	QA1	QA2	QA3	Results
1	Natalia,Irene	Yes	Yes	Yes	Accepted
2	Apriliani, M., Abdullah, M.W	Yes	Yes	Yes	Accepted
3	Hijriah, A., Subroto, B., Nurkholis	Yes	Yes	Yes	Accepted
4	Sharma, Eliza	Yes	Yes	Yes	Accepted
5	Saadah, K., Falikhatun	Yes	Yes	Yes	Accepted
6	Negari, A.K., Sukoharsono, A.G., Djamhuri, A.	Yes	Yes	Yes	Accepted
7	Yu Chen, J., Lim, S.J., Nam, H.J	Yes	Yes	Yes	Accepted
8	Farooq, Q., Fu, P., Liu, X., Hao, Y	Yes	Yes	Yes	Accepted
9	Lock, I., Araujo, T	Yes	Yes	Yes	Accepted
10	Pan, X., Sinha, P., Chen, X	Yes	Yes	Yes	Accepted
11	Varyash, I., Varyash, A., Moiseev, N., Moiseev, K	Yes	Yes	Yes	Accepted
12	Moiseev, Mai Chi	Yes	Yes	Yes	Accepted
13	Yuan, Y., Lu., L.Y., Yuan, G., Yu, Y	Yes	Yes	Yes	Accepted
14	Velte, P	Yes	Yes	Yes	Accepted
15	Larasati, M.D.C., Kustina, K.T	Yes	Yes	Yes	Accepted
16	Purwati, D.K.I., Tenaya, A.I	Yes	Yes	Yes	Accepted
17	Mahyuni, L.P., Dewi, I.G.A	Yes	Yes	Yes	Accepted
18	Yanti., Rini., Damayanti., Utami	Yes	Yes	Yes	Accepted
19	Rosilawati, Yeni., Mulawarman, Krisna	Yes	Yes	Yes	Accepted
20	Padet, I.Wayan., Krishna, I.B.W	Yes	Yes	Yes	Accepted
21	Goh., Chong., Jack., Faris	Yes	Yes	Yes	Accepted
22	Masud, Rasyid, Khan., Bae., Kims	Yes	Yes	Yes	Accepted

Source: Data Processed (2023)

The Stakeholder Theory ([Freeman, 1984](#)) explains that managers must satisfy various constituents or stakeholders who can influence the company's outcomes ([Negari et al., 2022](#)). This theory states that satisfaction and appreciation from stakeholders can be achieved when the company's operational activities provide benefits to stakeholders ([Hijriah & Subroto, 2019](#)). Support from stakeholders also significantly affects the company's ability to create value for shareholders and relates to long-term sustainability ([Natalia, 2022](#)). Therefore, [Porter & Kramer \(2006\)](#) view stakeholder theory as a commitment of the company to operate economically and sustainably in relation to the environment while building a positive reputation and business outcomes ([Saadah & Falikhatun, 2021](#)).

Legitimacy theory suggests that a company has an implicit social contract with the community in which it operates ([Velte, 2022](#)). According to [Gray et al. \(1996\)](#), to gain legitimacy, a company must enter into a social contract and engage in activities that align

with the values and norms of the respective society (Negari et al., 2022). Johansen & Nielsen (2013) state that legitimacy can protect a company to a certain extent, making the community's legitimacy to the company a crucial aspect in achieving the company's goals (Apriliani & Abdullah, 2018).

Based on the explanations above, it can be seen that the purpose of CSR disclosure is to enhance the company's reputation and improve the legitimacy gained by the company from its stakeholders and the community (Apriliani & Abdullah, 2018). CSR practices conducted by companies are solely to meet the needs of their stakeholders and to enhance the company's value to appear attractive to shareholders. Hence, the concept of "Triple Bottom Line (TBL)" emerged in CSR practices. The TBL concept guides companies to carry out CSR practices with "Heart". The development of CSR concepts actually led companies or the business world to be solely concerned with profits (Apriliani & Abdullah, 2018), but the TBL concept guides companies to not only focus on the desired profit. "Profit" refers to the economic value created by the company, which is the output minus input, the value gained economically after deducting input costs, including capital costs (Farooq et al., 2021). The TBL concept consists of economic, social, and environmental responsibilities (Masud et al., 2019) or known as the 3P (Planet, People, Profit). Here, Planet refers to the environment and sustainability practices regarding environmental and atmospheric impacts, while People refer to society, including caring work practices and public welfare, community, and the society where the company operates (Kanji & Copra, 2010) as mentioned in (Farooq et al., 2021).

The term "Tri Hita Karana" first emerged on November 11, 1966 (Padet & Khrisna, 2018). Tenaya (2007) mentioned that "Tri Hita Karana," hereinafter referred to as THK, is a concept of life that upholds the principles of harmony, togetherness, and balance between economic goals, environmental and cultural preservation, aesthetics, and spirituality (Purwati & Tenaya, 2018). The fundamental essence of THK implies that the three causes of well-being are rooted in the relationships between humans and their God, humans and their natural environment, and humans and their fellow humans (Padet & Khrisna, 2018). In other words, it involves belief and devotion to God, as well as dedication to the well-being of society and the preservation of the natural environment (Rosilawati & Mulawarman, 2019). Simply put, the three harmonies in the "Tri Hita Karana" culture can be seen in Figure 2.

Tri Hita Karana originates from the Sanskrit language (Tri= three, Hita= well-being, Karana= cause), which means the three main factors that lead to the well-being and prosperity of human life (Padet & Khrisna, 2018). Simply put, the three main factors can be explained as follows:

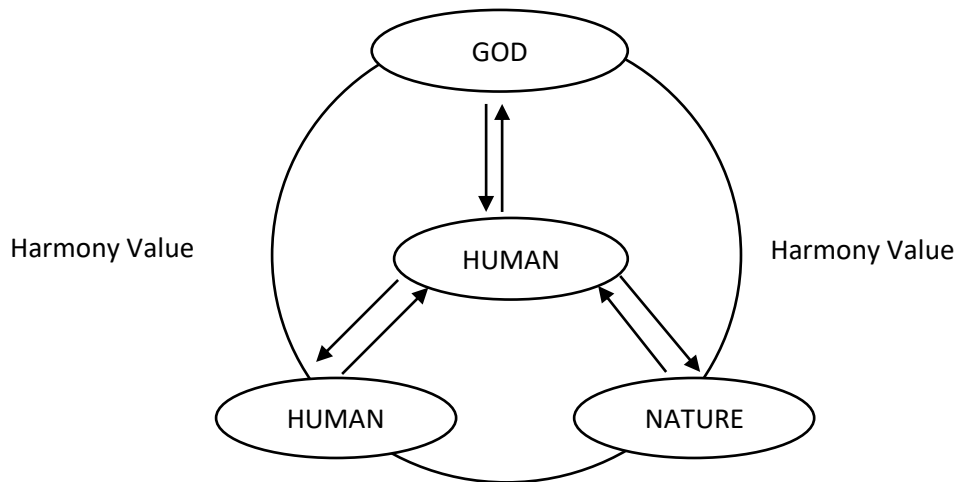


Figure 2. The Concept of Tri Hita Karana

Sources: ([Larasati & Kustina, 2019](#))

Parhyangan refers to the relationship between humans and God (Sang Hyang Widhi Wasa). The implementation of Parhyangan can be achieved through efforts such as performing religious rituals, regularly praying, following religious teachings, and avoiding prohibitions set by God.

Pawongan pertains to the relationship between humans. Examples of the implementation of Pawongan include maintaining good relationships among fellow humans, showing mutual respect, compassion, and helping one another.

Palemahan represents the harmonious relationship between humans and the natural environment. It emphasizes the importance of preserving the environment to prevent unwanted consequences, such as disasters. To avoid divine wrath, humans must take care of God's creation. In Palemahan, there are two interconnected aspects of the environment: a. Buana Agung, which refers to the grand universe, encompassing stars, sun, earth, and moon. It is considered the macrocosm, and God is the soul of this universe, often referred to as the Almighty. b. Buana Alit, meaning the small world or microcosm. In Tri Hita Karana culture, the elements of nature and the environment (palemahan) as well as the elements of society (pawongan) are always connected to the Almighty God as the creator of the universe (parhyangan).

If we talk about the relationship between humans and God, the researcher will explain practices that embody spiritual values. The harmonious relationship between humans and the Supreme God can be manifested through belief, devotion, and obedience to the teachings of the Supreme God ([Larasati & Kustina, 2019](#)). A deeper understanding will reveal the distinction between religion and spirituality.

"I consider religion to be related to belief in the claims of one faith tradition or another, the aspects of which involve acceptance of a form of heaven or nirvana. Related to this are religious teachings or dogma, ritual prayers, and so on. Spirituality I take to concern the human soul's qualities - such as love and affection, patience, tolerance, forgiveness, contentment, a sense of responsibility, a sense of harmony - that bring happiness to oneself and others." Dalai Lama XIV (1999: 22) in ([Vu, 2018](#)).

It is important to underline that, according to Cavanagh (1999), although spirituality is rooted in religion, a broader perspective encompassing social, legal, and philosophical aspects means that there is no explicit connection to a particular religion in the form of corporate spirituality (Vu, 2018). Therefore, in this discussion, the researcher will emphasize the spiritual values that apply to all religions. Spiritual values are significant because humans are conscious beings with a spirit that connects them to God (Negari et al., 2022). Previous studies suggest that religious individuals tend to have a greater orientation towards CSR (Vu, 2018). CSR practices that embody spiritual values can be seen in Table 3.

Table 3. Identification of Literature on Parhyangan Reflection in CSR Practices

Num.	Author	Year	Research Object	CSR Practice
1	Larasati., Kutina	2019	KSU. Kori Amerta Sedana	- Construction of religious facilities within the cooperative's environm - Praying before starting work to seek blessings and express gratitude for the blessings bestowed
2	Saadah., Falikhatun	2021	veral Pertamina Gas Stations in the City and Regency of Cirebon	- Zakat distribution through the National Zakat Agency or other institutions periodical - Construction of a mosque through collaboration with a boarding school
3	Negari., Sukaharsono., Djamhuri	2022	PT. Indo Tambang Raya Megah	Implementation of teachings related to divinity, such as compassion and justice, through stakeholder voice commitment (VOS)
4	Purwati., Tenaya	2018	LPD Village Bank in Kuta	Assistance in building or renovating places of worship
5	Mahyuni., Dewi	2020	Sangeh MF Tourism Object, Bali	Attention to and support for religious ceremonies held at temples within the Sangeh Village Cultural Area
6	Yanti., Rini., Damayanti., Utami	2020	Kayon Resort Ubud	Routine prayers before starting work to seek safety and express gratitude for the blessings given

Source: Data Processed (2023)

Based on the Table 3, it can be seen that corporate CSR practices have incorporated spiritual values within them. One informant in a previous study believed that spirituality is related to the intention of an individual's actions, leading the previous researchers to conclude that physical or material activities can also become spiritual if they are based on the intention to do good in accordance with divine teachings (Negari et al., 2022). The failures of giant corporations (such as Enron, Worldcom, Lehman Brothers, Merrill Lynch,

Global Crossing) due to unethical behavior have led subsequent companies to behave ethically by developing standards, policies, and behaviors to be fulfilled. Therefore, the spiritual movement within organizations is believed to lead to positive company performance (Vu, 2018).

Table 4. Identification of Literature on Pawongan Reflection in CSR Practices

Num.	Author	Year	Research Object	CSR Practices
1	Larasati., Kutina	2019	KSU. Kori Amerta Sedana	<ul style="list-style-type: none"> - Setting aside 5% of the remaining business proceeds for education funds, and 2.5% for social fund - Flexible loan interest rates
2	Purwati., Tenaya	2018	LPD Desa Adat Kuta	<ul style="list-style-type: none"> - BMW (Brave to become entrepreneur) program with interest-free and collateral-free business capital assistance - Providing education allowances for high-achieving and underprivileged student - Funeral benefits - Providing free dance lessons and courses for students
3	Mahyuni., Dewi	2020	Sangeh MF Tourism Object, Bali	<ul style="list-style-type: none"> - Social assistance to religious leaders, the elderly, and people with disabilities - Supporting local residents with facilities for selling their products
4	Yanti., Rini., Damayanti., Utami	2020	Kayon Resort Ubud	<ul style="list-style-type: none"> - Providing employment opportunities for the local communit - Implementing local infrastructure programs - Implementing community economic program - Educational assistance - Organizing dance performances by the youth in Kenderan Village - Providing healthcare support
5	Rosilawati., Mulawarman	2019	Aqua Danone	<ul style="list-style-type: none"> - Participating in communal work activities - Toilet construction - Engaging in local forums to discuss issues - Implementing and evaluating Community-Based Total Sanitation programs
6	Saadah., Falikhatun	2021	Several Pertamina Gas Stations in Cirebon City and Regency	<ul style="list-style-type: none"> - Channeling social funds to community organizations on an incidental basis - Distribution of medical equipment
7	Negari., Sukaharsono., Djamhuri	2022	PT. Indo Tambang Raya Megah	<ul style="list-style-type: none"> - Commitment to recruit locally-based workers across various subsidiaries - Through its subsidiaries, ITM provides access to support the local economy - Indirect assistance through grants, zakat, etc.

Source: Data Processed (2023)

When associated with the Triple Bottom Line (TBL) concept, the reflection of the above spiritual values accompanies all three TBL elements, where the company's focus extends beyond mere profit to also encompass people and the planet. Profit, in this context, is not limited to business income but is broader, including profit derived from the social, economic, and environmental impacts (Mushowirotnun, 2020). This form of profit is manifested in CSR practices through routine worship activities before work and expressions of gratitude for bestowed blessings. The implicit aspect of people is evident in activities related to the distribution of alms or assistance, while the construction of places of worship subtly represents both the people and planet elements. All these CSR activities materialize because they are guided by the spiritual values held by the company. Islamic teachings also advocate for a balance between worldly life and the hereafter (Mushowirotnun, 2020).

The perspective of pawongan guides companies to build harmony among fellow human beings through CSR practices. In the realm of social philanthropy responsibility, it is stated that companies are not only responsible for enhancing the welfare of shareholders but also have responsibilities towards stakeholders (Negari et al., 2022). The concept of pawongan teaches companies to embrace unlimited sociality because it is known that "I am you, you are me (tat-twam-asi)" which signifies the interconnectedness and shared identity, thus helping others (fellow human beings) means helping oneself, and harming others means harming oneself as well (Purwati & Tenaya, 2018). This can be manifested through attitudes of empathy, mutual ownership among religious communities, mutual respect, and mutual assistance with everyone (Padet & Khrisna, 2018).

Based on the Table 4, the researcher assesses that the values of the elements in the concept of Pawongan are present in every CSR practice. This indicates that companies are guided by moral values in their operations. Morality itself is the consistency of resource utilization based on existing moral values (Natalia, 2022). In this regard, companies implement CSR practices by voluntarily sharing with stakeholders (both the community and employees). The basic human desire to share should be manifested in philanthropy, especially since Indonesia is the number one country in terms of generosity according to the Charities Aid Foundation (Saadah & Falikhatun, 2021). In Buddhist teachings, this is referred to as virtuous behavior—doing good and not harming others (Vu, 2018). In the Triple Bottom Line (TBL) concept, the values of social responsibility align with the people element, where a company must demonstrate concern for human well-being (Ratna & Hasanah, 2019). In line with previous studies stating that a company should be committed to providing maximum benefits to society (Ariastini & Semara, 2019), this commitment is evident in the above CSR practices (Table 4), reflecting fair business practices for both employees and the broader community.

Through their generosity, companies are expected to ensure that the local community has the right to live comfortably, and ideally, companies can provide added value to the surrounding community. Supported by previous studies, volunteerism has two main objectives: (1) The presence of companies to solve social problems in the local community, and (2) building an environment to make employees feel like unique assets (Farooq et al., 2021). Therefore, through CSR activities, companies can have a positive impact on improving the environmental and socio-economic conditions of the community, especially the communities around the company's premises.

"If humans destroy nature or the environment, then nature will destroy humans as well." This is a logical cause-and-effect relationship with various examples of natural disasters caused by human activities (Padet & Khrisna, 2018). Therefore, companies managed by groups of people should strive to preserve God's creation by taking care of the sustainability of the environment or the surrounding ecosystem where the company operates. The concept of palemahan serves as a guide for companies to create and maintain a harmonious relationship with the environment (Larasati & Kustina, 2019). To foster harmony with nature, companies can undertake various activities such as environmental management, waste management, and conservation of natural resources and biodiversity (see Table 5)

Table 5. Identification of Reflection on Palemahan in CSR Practices

Num.	Author	Year	Research Object	CSR Practices
1	Larasati., Kutina	2019	KSU. Kori Amerta Sedana	<ul style="list-style-type: none"> - Allocating 2.5% of Net Profit for regional developmen - Participating in preserving and supporting Balinese customs and culture
2	Purwati., Tenaya	2018	LPD Desa Adat Kuta	<ul style="list-style-type: none"> - Actively preserving and supporting Balinese customs and culture - Assigning dedicated staff for cleanliness and tidiness of the office - Conducting environmental cleanup before and after Pujawali ceremony in the traditional village of Kuta
3	Mahyuni., Dewi	2020	Sangeh MF Tourism Object, Bali	<ul style="list-style-type: none"> - Implementing reforestation and forest expansion activities in Sangeh Monkey Fores - Monitoring and caring for the monkeys' health, providing regular feeding twice a day
4	Yanti., Rini., Damayanti., Utami	2020	Kayon Resort Ubud	<ul style="list-style-type: none"> - Weekly and monthly community clean-up activities in the surrounding area of the hotel and river in collaboration with the local community - Supporting environmental greening initiatives - Providing trash bins for the local community
5	Rosilawati., Mulawarman	2019	Aqua Danone	<ul style="list-style-type: none"> - Preserving water sources and spring - Managing clean water by a clean water management group
6	Saadah., Falikhatun	2021	Several Pertamina Gas Stations in Cirebon City and Regency	<ul style="list-style-type: none"> - Constructing proper oil drainage channel - Building temporary disposal sites for hazardous waste - Constructing leak-proof containment tanks
7	Negari., Sukaharsono., Djamhuri	2022	PT. Indo Tambang Raya Megah	<ul style="list-style-type: none"> - Waste management (waste banks, organic waste utilization, and others) - "Roda Air" program - Photovoltaic Power Plant construction - Revegetation

- Mine site reclamation
- Biodiversity conservation

Source: Data Processed (2023)

In Table 5, the researcher observed that companies' CSR practices have included efforts to preserve the environment, particularly the environment surrounding their operations. Implicitly, the values of sustainability in the above CSR practices align with the planet element in the Triple Bottom Line (TBL) concept. "Planet" refers to the environment and sustainable practices in terms of environmental and atmospheric impact (Farooq et al., 2021). This can be manifested through environmental greening initiatives, improvements in providing clean water to the community, housing enhancements, and so forth (Ratna & Hasanah, 2019).

Furthermore, the identification in Table 5 demonstrates that companies, whether directly or indirectly related to environmental issues, are still aware of the need to build harmony with nature. This can be seen through various environmental conservation activities in the company's vicinity. It is only fitting that company operations, which aim to fulfill human needs, also align with the interests of nature and the environment (Saadah & Falikhatun, 2021).

Based on the previous discussion, the three concepts of Tri Hita Karana (THK), namely Parhayangan, Pawongan, and Palemahan, have been implemented in CSR practices. The reflection of THK concepts in each CSR practice builds an integrated CSR, where companies strive to carry out activities that are integrated between the company's goals, relationships with God, humans, and nature. This is in line with several previous studies (Larasati & Kustina, 2019; Purwati & Tenaya, 2018). This integrated understanding of CSR results in three interconnected forms of implementation, namely implementation in society, implementation in the environment, and implementation of activities related to God. However, a deeper understanding of the THK concept reveals that implementation in society and the environment is always connected to God. Integrated CSR practices can be seen as the development of the CSR concept, where as time progresses, there is an increasing need for the foundation of spiritual values in conducting business activities within the company.

Based on the concept of THK, it is expected that companies, in conducting their business, have an attitude of "Wedi ing Allah," where this attitude guides them to respect other human beings and nature (Saadah & Falikhatun, 2021). Furthermore, this attitude reflects the control of desires to prevent actions that may harm the environment. The efforts of humans to preserve nature (palemahan) cannot be realized if companies neglect their devotion to God (Parhyangan) and fail to spread love and compassion to fellow human beings (Pawongan). This is also in line with the teachings in the Qur'an, Surah Al A'raf, verse 56, which states:

وَإِذْ قَالَ رَبُّكَ لِلْمَلٰئِكَةِ اِنِّيْ جَاعِلٌ فِى الْاَرْضِ خَلِيْفَةً ۗ قَالُوْۤا اَنْتَ جَعَلُۭا فِيْهَا مَنْ يُّفْسِدُ فِيْهَا وَيَسْفِكُ الدِّمَآءَ وَنَحْنُ نُسَبِّحُ بِحَمْدِكَ وَنُقَدِّسُ لَكَ ۗ قَالَ اِنِّيْۤ اَعْلَمُ مَا لَا تَعْلَمُوْنَ

"Do not cause corruption on the earth after it has been set in order. Pray to Him with fear and longing. Surely, the mercy of Allah is near to those who do good." (Quran, Al A'raf: 56)

The recitation of the above Quranic verse is able to explain that when someone realizes their responsibility for their actions to God, they also recognize that everything in this world belongs to God and will act in accordance with His teachings (Negari et al., 2022). Acting in accordance with His teachings means that a company, in addition to

conducting its business, also constantly strives to preserve the environment through CSR programs that are implemented.

Similarly, in the practice of "pawongan," it is expected that companies also have the attitude of "ibadah kang tetap" (steadfast worship), where individuals must hold firmly to the values of worship and draw closer to Allah SWT to resolve any challenges that arise in life (Saadah & Falikhatun, 2021). The effort to harmonize relationships among individuals guides companies to be responsible not only for enhancing the economic well-being of shareholders but also other stakeholders. Through CSR programs, companies always strive to balance their exploitation. Therefore, it is not only an economic responsibility but also a responsibility to improve social well-being in the community. In Buddhist teachings, this is known as "Wise behavior" (virtuous behavior), where individuals are committed to doing good and not harming others (Vu, 2018). In Surah An-Nisa, Allah SWT says:

يَا أَيُّهَا النَّاسُ اتَّقُوا رَبَّكُمُ الَّذِي خَلَقَكُمْ مِنْ نَفْسٍ وَاحِدَةٍ وَخَلَقَ مِنْهَا زَوْجَهَا وَبَثَّ مِنْهُمَا رِجَالًا كَثِيرًا وَنِسَاءً
وَاتَّقُوا اللَّهَ الَّذِي تَسَاءَلُونَ بِهِ وَالْأَرْحَامَ إِنَّ اللَّهَ كَانَ عَلَيْكُمْ رَقِيبًا

"Dear all human beings,, fear your Lord who created you from one soul and created from it its mate and dispersed from both of them many men and women. And fear Allah, through whom you ask one another, and the wombs. Indeed Allah is ever, over you, an Observer."

The above verse from the Quran is in line with the concept of pawongan in THK (Tri Hita Karana), which teaches unlimited sociality that requires companies to respect and appreciate fellow human beings. Through the implemented CSR practices mentioned above, the company demonstrates a compassionate attitude towards humans, especially the community living around the company.

The alignment of Tri Hita Karana (THK) values in every CSR practice has synergized with the Triple Bottom Line (TBL) concept. Consistent with previous studies, which state that besides maintaining a balance between profit, society, and the environment, companies should also maintain harmony with the divine. Islamic teachings advocate for a balance between the worldly life and the hereafter (Mushowirotnun, 2020). The researcher believes that individuals with religious spiritual values tend to be conscious of CSR activities. In Islam, economic development aims to achieve prosperity in both the worldly life and the hereafter by following its teachings to create a balance in meeting the needs of individuals and society (Mushowirotnun, 2020). According to Zsolnai (2011), in a previous study, Buddhist attitudes suggest that people simplify their desires to bring significant benefits to individuals, communities, and the environment (Vu, 2018). Therefore, THK values complement the TBL concept in CSR practices, addressing one of the shortcomings of the TBL concept, which lacks a discussion of spiritual values towards the divine. Yet, these spiritual values can motivate and raise awareness within companies to maintain a balance between profit, people, and the planet. Thus, the ultimate goal of the synergy between THK and TBL concepts is to preserve the balance of these elements to achieve sustainability.

Conclusion

The reflection of the "Tri Hita Karana" teachings in CSR practices forms an integrated CSR approach in relation to GOD, Humanity, and Nature. Parhyangan guides companies to incorporate their spiritual values into their CSR practices. Pawongan serves as a guiding principle for companies to consider the well-being of the communities surrounding the

company. Lastly, Palembang demands that companies strive to preserve the environment. These three elements align with the dimensions of the "Triple Bottom Line" in the practice of Corporate Social Responsibility, where companies not only prioritize profit but also consider the well-being of nature and humanity.

No human is perfect, and the same goes for this research, which is still far from perfect. During the research period (2018-2023), the researcher only found 21 literature sources discussing Corporate Social Responsibility and Tri Hita Karana. For future research, the researcher suggests extending the research period to obtain more data sources for analysis. Secondly, because this study only used literature review, the analysis of the application of the THK concept in CSR practices may be less comprehensive. Future research is expected to incorporate additional data collection methods such as observation or interviews to provide a more in-depth analysis. Thirdly, the researcher's discussion is solely centered on the "Triple Bottom Line" concept, where the analysis is somewhat limited. Therefore, for future research, consideration may be given to employing the "Pentuple Bottom Line" concept, which incorporates the concept of the divine for a more comprehensive examination.

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