

# Enhancing Cultural Heritage Tourism Through a Spiritual Knowledge: The Implementation of *Tri Hita Karana* in Taro Village Gianyar Bali

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**Abstract:** Spiritual knowledge has been found significant in environmental conservation, yet its role in developing tourism is under-researched. This study aims to explore the potential of spiritual knowledge and how it is being implemented in rural tourism practices. *Tri Hita Karana* becomes an underpinning spiritual knowledge under this study enquiry, with Taro village was the case study. Taro reflects the community's spiritual wisdom in their destination management. Data was collected through direct interviews with 7 key informants and observations to 3 sites. Findings showed that the implementation of *Tri Hita Karana* was found significant in designing three temples as tourist attractions. The implementations were identified in introducing socio-cultural functions (*pawongan*), maintaining spiritual uniqueness (*parahyangan*), and sustaining sacred architecture landscape (*palemahan*). The present study contributes to the cultural heritage management by emphasising spiritual knowledge in designing cultural heritage attractions. The findings can practically suggest incorporating spiritual knowledge in the heritage tourism management.

**Keywords:** tourism potential; cultural heritage; Taro Tourism Village; tangible tourism; *Tri Hita Karana*

## 1. Introduction

The proliferation of culture-based tourism and tourist villages in Bali has been received positively by several regional heads within the Province of Bali, including the Gianyar Regency (Arthayasa, 2014). The local government realizes that the cultural potential in their region is relatively high. The coexistence of culture and tourism became imperative. As a result, in 2013, the Government of Gianyar Regency enacted the Regional Regulation of Gianyar Regency Number 10 of 2013, focusing on Cultural Tourism within the region (Pastika

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et al., 2015). Culture-based tourism has become the spirit of development in Gianyar Regency, proclaimed the center of arts in Bali. Gianyar Regency can compete locally, nationally, and internationally. Subsequently, the building of hotels, restaurants, and other businesses that do not represent the local wisdom of traditional Balinese architecture should be precluded (Indriani, 2018).

As culture becomes the focal point of Balinese tourism development, heritage is increasingly considered one of the main resources for Balinese rural tourism destinations (MacRae, 2011; Wardana, 2019). In this context, heritage is defined as “tangible assets, such as natural and cultural environments, encompassing of landscapes, historic places, sites and built environments as well as intangible assets such as collections, past and continuing cultural practices knowledge and living experiences” (McKercher, Ho & du Cros, 2005, p. 541). In tourism literature, within Balinese context, heritage can be tangible and intangible, and can include temple, rural way of life, and spiritual traditions (MacRae, 2011; Murti, 2020). Although using heritage becomes one of the main attraction in rural areas (Murti, 2020), problem arise especially in local concerns towards misbehaving tourists (Sun, Chien, Ritchie, & Pappu, 2022), mis-utilisation of sacred resources (Strauss, 2015), as well as marginalisation towards indigenous communities (MacRae, 2011). As such, without proper management, using heritage as tourist attractions can be detrimental to social and cultural settings of local communities.

Current literature has proposed several strategies to minimise negative impacts of heritage attractions towards culture, for instance by limiting tourists’ visit and applying visitor capacity per day (Larson & Poudyal, 2012), as well as providing inclusions to indigenous communities in the management system (Strickland-Munro & Moore, 2013). However, indigenous inclusion was found insufficient without integrating their local indigenous spiritual knowledge in the management strategies, as a study in Taro village was indicated (Rosalina, Dupre, Wang, Darma & Jin, 2023). It corresponds to earlier literature in the natural resource management, especially in rural areas, that highlight the importance of spiritual knowledge in preserving their nature, for instance *Sumak Kawsay* in Peru (Sotomayor, Gil Arroyo, & Barbieri, 2019), and *Guanxi* in China (Chen, 2017) which both refer to a spiritual knowledge to live in harmony with nature and social surroundings. However, limited study has explored the implementation of spiritual knowledge in designing heritage into rural tourism attraction, adding earlier spiritual role in natural preservation and social harmony into tourism perspective.

In Bali, *Tri Hita Karana* has been largely discussed in the tourism context as the most prominent spiritual philosophy in tourism management, defined as a belief to maintain the harmony with fellow human being (*pawongan*), natural

environment (*palemahan*), and spiritual entity (*parahyangan*) (Wardana, 2019). In rural tourism context particularly, a study in Taro village (Rosalina, Dupre, Wang, Darma & Jin, 2023) revealed *Tri Hita Karana* was implemented to improve sustainable management outcome, such as by preserving sacred resources (*parahyangan*), promoting workforce inclusion (*pawongan*), and offering tourist activities that benefit natural conservation (*palemahan*). However, an earlier study (Adityanandana & Gerber, 2019) illustrated that *Tri Hita Karana* can also become a strategy to both demote and promote the luxury reclamation project in Teluk Benua, meaning that *Tri Hita Karana* can be positioned in any ways that can satisfy tourism development interest: investors' interest vs local communities' interest. Therefore, taking community approach is imperative in conducting a tourism case study.

The present study aims to investigate how a spiritual knowledge of *Tri Hita Karana* is implemented with an end goal to achieve a sustainable outcome being perceived by local communities. The present study examines local communities perspectives of Taro Village in creating and designing heritage tourism attractions that are based on their culture and spirituality, namely *Tri Hita Karana*. The findings would then provide important contributions to a similar destination that holds strong cultural and spiritual significance in managing their tourism destinations.

Taro Tourism Village facing three challenges. First, most tourist destinations are considered to be money-oriented and pay less attention to values in the community (Wirawan et al., 2023). Second, to gain experience of the local wisdom, more effort is required by the local community. Third, the community is unwilling to open their village to massive visitors. The unwillingness is rooted in the lack of knowledge and experience of tourism and hospitality (Reid, 2002). Besides, with the enormous number of visitors, the community is concerned about the sacredness of their culture. Based on the background this research aims to analyse the potential of tangible cultural heritage that has a significant potential to be a tourist attraction in Taro Tourism Village, the potential of cultural heritage and tourism practices have been implemented in Taro Tourism Village.

## 2. Literature Review

One of the global trends is the growing awareness of tourists to understand the cultural heritage and explore the authenticity and cultural identity of the tourists involved. Efforts to understand cultural heritage are carried out within the territory of their respective countries and cross-country. Cultural heritage is considered cultural capital in developing cultural tourism (Richards, 1999). (Sunaryo, 2013) describes cultural tourism as a type of tourist attraction that

is an object based on human creative work in the form of cultural relics and cultural values that still exist today.

Many empirical studies explored Taro Village, such as Pujaastawa (2013), Saskariana (2016), Herindiyah (2018), and Wijaya (2020). Pujaastawa's study on local wisdom behind the myth of the white oxen in Taro Village describes the existence of the white oxen as very encouraging for spiritual tourism because the white oxen is a sacred animal believed to belong to the Gods who protect them. Although it may seem unreasonable, the belief behind this system is wisdom that benefits local economic and ecological aspects of life. The benefits are a distribution of agricultural land and wages for local farmers, a mechanism for controlling crop pests, and a means for genetically purifying white oxen (Pujaastawa, 2013).

Saskariana's study on applying *Tri Hita Karana* in managing the White Oxen Tourism Park in Taro Tourism Village shows that it is not yet professional because operational costs cannot be fully covered by the foundation and still require assistance from the *pakraman* village. However, the application of *Tri Hita Karana* performed by the park management is well established because all programs created can be linked to aspects of *Tri Hita Karana*, such as maintaining a harmonious relationship between management and God, management with fellow employees, tourists, and the community, and management with the environment (Saskariana, 2016)

An empirical study on cultural tourism potential at Lembu Putih tourism attraction in Taro Tourism Village discovered some interesting findings. First, there are local carvings of *paras* stones for statues, *bentar* gates, and Hindu shrines and temples. Second, the local community firmly upholds its Hindu religious and cultural values. Third, a meditation place is also in a peaceful, fresh-air environment. Fourth, the village is associated with the history related to the arrival of Maha Rsi Markandhya. Fifth, the community's spiritual values and customs of Hinduism become a strength in maintaining cultural tourism, i.e., the sacred white oxen (Herindiyah et al., 2018).

A thesis on the development strategy of indigenous community-based tourism attraction states that developing indigenous-based tourism involves balancing human resources. Thus, indigenous people have privileges in several aspects. First, they can make decisions. Second, they have independence and can take advantage of the current opportunities. Third, they are optimistic about empowering indigenous people, packaging all potential tourist attractions as special interest attractions based on natural, cultural, and man-made, and accentuating beauty, uniqueness, and authenticity. Fourth, they improve accessibility to support visitors' convenience (Wijaya, 2020).

The literature review discusses many aspects of developing tourism in Taro Tourism Village. However, the study that explores potential development as a cultural heritage tourist attraction has yet to be conducted. Taro Tourism Village is selected for three reasons. First, it is an ancient village that is rich in historical stories related to Maha Rsi Markandhya. Second, it becomes the only village in the world that is inhabited by rare oxen species, making it a unique attraction to visitors (Wirawan et al., 2022). Third, it was awarded as the best tourism village in Indonesia in 2020 (Rosalina et al., 2023). Further, as a place with solid spiritual value, this aspect could be a vocal element to be developed in ancient villages (Rosalina, Wang, et al., 2023).

### **3. Method and Theory**

#### ***3.1 Method***

This study employed qualitative research methods that stressed the process and meaning, highlighted the socially constructed nature of reality, was concerned with its value-laden nature, and sought answers to questions about how social experiences manifest and obtain their meaning (Denzin & Lincoln, 2018). The qualitative approach in this study was a descriptive model that intended to describe a phenomenon and its characteristics, thus utilizing observation and surveys to compile data (Suter, 2012). Data collection was mainly performed simultaneously through in-site field observation and in-depth interviews with key informants. They refer to stakeholders who knowledgeable on problems, conditions or phenomena regarding spiritual tourism and Taro Village, including spiritual figures, community leaders, tourism business owners, the government (Head of the Gianyar Tourism Service and Head of the Gianyar Culture Service). There are 7 key informants were interviewed for this study. The collected data was then processed using thematic analysis (Braun & Clarke, 2006), which involved reducing data that was one theme outlined in factual and scientific writing.

Besides interviews and field observations, this study also relied on previous studies from relevant books and journal articles. The informants of this study were called “key informants”, which comprise stakeholders who have comprehensive information, insights, and knowledge regarding the problems, conditions, and phenomena of the community, especially the general information involving spiritual tourism and Taro Tourism Village. Moreover, in analyzing the obtained data, descriptive analysis by comparing data from multiple sources was conducted to find the evidence.

## 3.2 Theories

### 3.2.1 Pierre Bourdieu's Theory of Practice

Theory of practice is one of Bourdieu's seminal critical thinking frameworks for formulating an analysis of social practice. There are three important elements in Bourdieu's theory. First, as an initial basis for development towards social practice, there is *habitus* or what is defined as hereditary habits (Nur Alifah et al., 2023). *Habitus* is considered as a mental or cognitive structure that is able to connect each individual with their social world (Lizardo, 2004). Second, after a clash of *habitus* occurs, a second formulation is needed in the form of *capital* which means an exchange system, representing as something rare and worth seeking in a certain social form, which includes economic, cultural, social and symbolic capital (Siisiäinen, 2003). Third, Bourdieu's practice theory explains the *realm* or what is meant by social context, which can be in the form of a competitive market which includes various types of capital that can be used and utilized (Harker et al., 2016). Eventually, the intersection between *habitus*, *capital* and *realm* produce *practice* as the final conclusion of Bourdieu's thinking (Grenfell, 2010).

In this study context, the theory of Practice is relevant to use in the context of the investigation in Taro Tourism Village. The first rationale of using this theory is the concept of *habitus* being strongly reflected in the location setting of the Mount Raung area since this area was once a place where Hinduism was first introduced by Rsi Markandya, a Hindu priest from East Java. Second, with cultural *capital* in the form of piety, Rsi Markandhya was able to convince the local people in the area to embrace the religion. The third rationale relates to the emergence of using religious practice turning into tourism practice in the case study site. In this sense, according to (de Souza Bispo, 2016), this function transition is caused by a network of relationships between objective positions that can separate an individual's consciousness and will to shift a domain into a different function. In the context of the Taro Tourism Village, a shift in the *realm* occurs from each individual's belief in their religion, changing function to benefit in the tourism *realm* with the theme of spirituality and religion. This *realm* transition has also been described in previous rural tourism research using the same case study site (Arida & Pujani, 2017; Rosalina et al., 2023).

### 3.2.2 Cultural Commodification Theory

To derive value from the findings of this study, it is essential to use the Commodification Theory proposed by (Barker, 2008) regarding the development model of local wisdom-based spiritual tourism in Taro Village, Gianyar Bali. Commodification theory is defined as a process characterized by capitalism in which objects, qualities and signs are converted into commodities intended for the market to be sold. For (Barker, 2008), the outward display of goods sold in



the market overshadows the origins of commodities made out of exploitative relationships, which Marx referred to as commodity fetishism. Commodification in culture is a manifestation of efforts that turn elements of a culture, such as a language, knowledge system, social organization, religion and art, into a tradable commodity given its economic value. It means that commodification will result in marketable products. Thus, a tendency has recently arisen to commodify various objects to the extent that they are commercially profitable. Therefore, using and approaching the theoretical studies above is expected to facilitate exploring and formulating of a tourism development model based on culture or local wisdom.

## 4. Results and Discussions

### 4.1 Results

The purpose of this study is to explore how three elements of *Tri Hita Karana* are being implemented in designing heritage attractions to promote rural tourism development in Taro Village. The analysis found the implementations have been strongly integrated in emphasising socio-cultural functions through *Pawongan*, promoting spiritual uniqueness through *Parahyangan*, and sustaining sacred architecture landscape through *Palemahan*. The three implementations have been evidenced in three heritage temples in Taro Village, including Sabang Daat Temple with *Lingga Yoni* (A symbol of human reproductive system – Photo 1), Gunung Raung Temple with unique prayer direction, and Nandini Temple with a conservation center for sanctified white oxen.



Photo 1. Visitors prayed and meditated in front of the *lingga yoni* at Sabang Daat Temple, guided by Jero Mangku (Photo: Wirawan, 2023)

#### 4.1.1 Spiritual uniqueness: The implementation of Parahyangan

*Parahyangan* refers to maintaining harmony with spiritual entity. *Parahyangan* was found frequently used to maintain the spiritual story behind the establishment of the temple. From the observation to Sabang Daat temple, an interviewee explained that this temple represents the trace of Maha Rsi Markandhya, one of the earliest priest who taught Hinduism in Bali.

“Rsi Markandhya received *pewisik* (a vision) and saw a light that soared into the sky, which inspired him to return to Bali and to plant *panca datu* (five stones-*lima* consisted of precious metals consisting of gold, silver, copper, iron, and tin) at the foothills of Mount Agung at Besakih Temple. Afterward, he traveled west to Sabang Daat. Ultimately, he settled in Gunung Raung Temple (photo 2), where he coordinated with his disciples” (Gede Ardika, the Head of Pokdarwis Taro Tourism Village interview, January, 18<sup>th</sup> 2023).



Photo 2. Visitors during their tour of the Gunung Raung Temple and listened to explanations about the existing sacred buildings (Photo: Wirawan, 2023)

Similar story was also found during an interview with Nyoman Tunjung, a chief of Taro Kaja, who emphasised the spiritual significance in Gunung Raung Temple:



“Gunung Raung Grand Temple, also called *Sad Kahyangan Temple*, was believed to be a sacred building preserved from various natural disasters and wars between the kingdoms in Bali’s dynastic era. The temple had a variety of uniqueness compared to other temples in general; for example, the presence of *titi gonggang* (a shrine made of three pieces of bamboo shaped like a bridge with a length of approximately one meter), a 20-meter-long *bale agung* (a sacred place used explicitly for specific meetings), and *gapura* (gates) leading to the four winds of the direction towards Mount Raung” (Nyoman Tunjung, interview, January, 18<sup>th</sup> 2023).

Besides, similar explanation that emphasises *Parahyangan* element is also explained by Wayan Warka, The Headman of Taro Village, for Nandini temple:

“The community claimed they witnessed white oxen appearing around the temple and disappearing into the void on particular days. According to local beliefs, oxen were *ancangan* (supernatural animals) belonging to the Gods. Then, the wall that collapsed due to being hit by the oxen was constructed with a *pemedalan* (gate) and named *Pemedalan Sapi Putih* as the entrance for the magical oxen to enter and exit the temple. Shortly after this event, a white female *godel* (calf) was born in Taro village. The mother was an ordinary Balinese cattle with red fur.” (Pujaastawa 2013, pp. 432-433).

This subsection has provided evidences of how *Parahyangan* is well-integrated into temple attractions, that is also believed being able to cause inconvenient consequences upon disobedience. This findings have also explained how significant a spiritual belief of *Parahyangan* in constructing heritage tourism attraction that is based on this religious rules and conducts.

#### 4.1.2 Socio-cultural functions: The implementation of *Pawongan*

*Pawongan* refers to a spiritual belief to maintain harmony with fellow human beings and social surroundings. The present study found that *Pawongan* is useful in maintaining socio-cultural functions of the temple, for instance village community shared mutual understanding of the consequences upon disobeying religious rules. This understanding can maintain their social conducts and behaviours that are based on spiritual beliefs, which can also lead to their social ties. *Pawongan* is found interrelated with earlier described *Parahyangan* as the social harmony is strengthened to their religious belief of spiritual entity. Below is a transcript of interview with Gede Ardika, The Head of Pokdarwis Taro Tourism Village, in regards with Sabang Daat Temple:

“If individuals violate the customs, they must immediately perform a *guru piduka* ceremony (a prayer to apologize for the mistakes). In addition, the temple was not allowed to use *gambelan* (traditional instruments), *genta* (chime) and forbade *sulinggih* (the highest priest) to *muput* (perform) the ceremony” (Gede Ardika, interview, January, 18<sup>th</sup> 2023).

Another example is also explained by Wayan Warka, the Headman of Taro Village (interview, January, 20<sup>th</sup> 2023) during an observation to Gunung Raung Temple, that explained “The prohibition of entry from the east and west gates was applied for young children with their milk teeth, pregnant women, menstruating women, and individuals in a mournful state after a recent death in the family, which was considered impure.” This is also similar to another interviewee’s explanation, Madriana (interview, January, 20<sup>th</sup> 2023) in Nandini Temple, who emphasised the need of protecting white ox together as a community, “the white oxen and the forest were considered *tenget* (sacred). Consequently, if a *godel putih* (white ox calf) were born from the community’s pet cattle, they considered the calf to be *kepapetang dewa* (entrusted by the Gods).” This belief towards White Ox makes the community having a social mutual understanding to recreate a scared white ox conservation which latter becomes one of the main tourist attractions in Taro Village.

The presented findings have explained how *parahyangan* and *pawongan* are interconnected, while the local community use these two beliefs to maintain harmony and add tourist attractions in their village.

#### 4.1.3 Sacred architecture landscape: The implementation of *Palemahan*

*Palemahan* refers to a spiritual belief to maintain the harmony between human beings with their surrounding nature. *Palemahan* was found being integrated with the way the temples were built, which mainly used earth-based material. For example, an interviewee, Jero Mangku Gede, The Gunung Raung Grand Temple layman priest, explained that Sabang Daat Temple was explained being made of a wooden table, known as *asagan*. Similarly, in Gunung Raung Temple, the four gates (known as *Catur Lokapala*) was found effective in preserving temple’s natural resources. An interview, Swabawa, Taro Tourism Village Facilitator, explained that:

“The north and south entrances were the main gate for *pemedek* (tourists or visitors). The grand gates were in the east and west directions and opened during specified ceremonies” (Swabawa interview, January, 20<sup>th</sup> 2023).

Moreover, local people regularly hold purification ceremonies for their surroundings in order to stabilise negative energy that might be impacted from the animals, which is usually held in Nandini temple (Photo 3). For example, Wayan Balok, an homestay owner, mentioned a *mapepada* ceremony, known as animal purification ritual:

“This ceremony aimed to provide a way of releasing bad luck or *menyupat* or *nyomya* of the presence animals used as sacrifices in the *Bhuta Yadnya* offerings (offerings that aim to neutralise negative energy)” (Wayan Balok, interview, January, 18<sup>th</sup> 2023).



Photo 3. Muslim tourists visiting the Nandini Temple area (Photo: Wirawan, 2023)

The evidence of *palemahan* from this case study emphasised the concern of local communities in sustaining sacredness and purity of their temples, even though tourists begin to also use the temple as their visit. The present findings reflect the consistency of local communities in retaining their heritage resource sustainability through their inherited spiritual knowledge.

## 4.2 Discussions

Spiritual knowledge has been immensely significant in promoting natural resource management (Rutte, 2011) and cultural resource management (Larson & Poudyal, 2012), especially in rural areas where the indigenous communities were expected to get fully engaged in the management. In some cases, however, there are tensions between indigenous communities and tourism operators where local communities' inclusion is lacking (Buckley, Guitart & Shakeela, 2017; Chen, 2017; Larson & Poudyal, 2012). Hence, local community inclusion plays an integral part in promoting sustainable rural tourism, with a strong integration with their cultural beliefs, as one of the factors contributing to the desired outcomes of rural tourism management, as perceived by the communities (Rosalina, Dupre, Wang, Darma & Jin, 2023). Therefore, the present study attempts to investigate within local community perspectives and their spiritual knowledge by exploring how *Tri Hita Karana* is implemented in the sacred heritage used as tourism attractions, such as Temple. *Tri Hita Karana* has been largely discussed in Balinese tourism literature, yet the enquiry remains within the general context of tourism politics (e.g., Adityanandana & Gerber, 2019) or tourism landscape (Wardana, 2019), neither in a sacred rural tourism focus, nor in the heritage management.

The present findings support the notions of further inclusion of local communities (Buckley et al., 2017; Chen, 2017; Larson & Poudyal, 2012; Rosalina, Dupre, Wang, Darma & Jin, 2023), while adding spiritual knowledge in their heritage cultural management, especially in tourism context is also highly important. The findings expand our understanding to earlier studies that rural tourism resource management strategies require close attention on the spiritual significances and beliefs being well-integrated into the destination management and regulation (Rosalina, Dupre, Wang, Darma & Jin, 2023). The present findings also add broaden context of sacred cultural heritage management, which earlier studies questioned that the use of sacred resources might impact resource sanctity and degrade cultural and spiritual sustainability of the place (Larson & Poudyal, 2012), that also create conflicts between tourism operators and traditional village leaders (Strauss, 2011). Three identified implementations of *Tri Hita Karana* in this study have evidenced that the sanctity can be sustained by effectively integrating the three elements of *Tri Hita Karana*. *Parahyangan* was found effective in maintaining spiritual uniqueness, *Pawongan* was used in strengthening social functions, and *Palemahan* can sustain the landscape sanctity and sustainability, while the three implementations were emerged since the initiative of developing rural tourism.

Furthermore, the present findings correspond to 'cross-purpose' relationship between tourism and cultural heritage (McKercher et al., 2005) that



is defined as using tourism “to justify the adaptive re-use of historic buildings or heritage precincts, as a means of conserving them” (p. 545). However, different from McKercher et al. (2005) that emphasised “the intangible heritage values of the asset are lost” (p. 545) due to this adaptive re-use, the present findings emphasised that the sacred heritage values are retained as *Tri Hita Karana* elements are implemented. Findings indicate that spiritual knowledge can therefore diminish the setbacks of tourism exposure towards cultural heritage. In practice, the present findings would contribute to other rural areas that hold cultural and spiritual significance, such as in China (Chen, 2017), and Peru (Sotomayor et al., 2019) to integrate their spiritual knowledge in managing cultural heritage being designed for tourism attractions.

Lastly, findings support earlier theory of Bourdieu which state that universal religious practices are based on local wisdom (Sharpley, 2016) while Taro village evidences religious practices work in hand with spiritual tourism in Taro Village. The cultural traditions and way of life are still preserved as a habit that really respects the beliefs and culture of their ancestors. Some of their culture has begun to be commodified to become a tourist attraction, such as dances. However, different from earlier research (Shepherd, 2002) that emphasizes commodified tourism products can undermine authentic local culture. For instance, many tourists are very interested in watching local culture and traditions owned and only as a means of entertainment purposes. However, they just give a performance without understanding the *true spiritual* meaning of the local tradition (Yuni et al., 2018). From a local perspective, this commodification impact might be insignificant. For example, tattoo shops, mass-produced batik dresses and *rasta*-looking clothing demonstrates as similar as in Bali’s beach resorts (as signs of less ‘Baline-ness’), similar case as in desacralized copies of ‘authentic’ cultural activities, such as *gamelan* and *legong* performances. Therefore, commodifying traditions and culture will result more perfect than the original because of the changes that have been made following the times. The results of commodification may now be more present and better known than the original.

## 5. Conclusion and limitation

The present study has illustrated how the three elements of *Tri Hita Karana* is being implemented into tourism practice in a case village of Taro. Findings expand our understanding of the significance and importance of embracing spiritual knowledge into spiritual-sensitive tourism attractions and destinations. However, this study is not without limitations. There are some areas worth exploring for future research agenda.

Firstly, as findings showcase the interconnected three elements of *Tri Hita Karana*, future research might require to investigate how the local communities can manage their heritage resources when one or two of the elements are not present, and what strategies that can address this matter.

Secondly, the findings in this study are limited within the case of temples and sacred intangible heritage (such as religious ceremonies and beliefs), future investigation can further explore the other heritage resources, such as traditional way of life, for example the ancient village of Bali Aga (Widiastuti, 2018) or Baduy in Banten (Wiryanto, 2022) which can be the future case studies in understanding how spiritual knowledge is integrated in their intangible heritage resources.

Third, the present study provides communities' perspectives, yet our understanding remains limited in managing heritage resources that can satisfy tourists' motivations in conducting heritage visit. As tourist motivations are important in creating better heritage tourism products in rural areas (Ho & McKercher, 2004), future studies can take two iterative perspectives of host communities and tourists, to better inform key local stakeholders.

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### List of Informants

- I Nyoman Tunjung, The Chief of Taro Kaja Desa Taro Tegallalang Gianyar Bali. Interviews were conducted on Thursday August 19, 2021, Friday September 24, 2021 and October 6, 2021
- I Wayan Balok, The Owner of Moringga Homestay, Taro Tourism Village. Interviews were conducted on September 28, 2021, Friday September 24, 2021, Saturday December 11, 2021, Saturday January 15, 2022.
- I Wayan Gede Ardika, The Head of Pokdarwis Taro Tourism Village, Tegallalang, Gianyar, Bali. Interviews were conducted on Thursday, August 19, 2021 and Friday, September 24, 2021, October 6, 2021 and Saturday, January 22, 2022.
- I Wayan Warka, The Headman of Taro Village. Interviews were conducted on Thursday, August 19, 2022, Friday, September 24, 2022, Saturday, November 20, 2021 and Saturday, January 22, 2022.
- Jero Mangku Gede, The Gunung Raung Grand Temple, Taro Village. The interview was conducted on October 6, 2021.
- Ketut Swabawa, CHA, Taro Tourism Village Facilitator/DPP Expert. Interview conducted on Saturday, February 05, 2022

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