Research Square

Preprints are preliminary reports that have not undergone peer review.
They should not be considered conclusive, used to inform clinical practice,
or referenced by the media as validated information.

Embedding spirituality values into corporate sustainability communication: a case study of the Bali tourism industry

Kadek Dwi Cahaya Putra

dwicahayaputra@pnb.ac.id

Politeknik Negeri Bali

I Gusti Agung Mirah Sanjiwani

Politeknik Negeri Bali

Upayana Wiguna Eka Saputra

Politeknik Negeri Bali

Ketut Vini Elfarosa

Politeknik Negeri Bali

Article

Keywords: corporate sustainability communication, spirituality, Tri Hita Karana, Bali, tourism industry

Posted Date: November 24th, 2026

DOI: https://doi.org/10.21203/rs.3.rs-11641342/v1

License: This work is licensed under a Creative Commons Attribution 4.0 International License.
Read Full License

Additional Declarations: No competing interests reported.

Abstract

This study develops a contextualized model of corporate sustainability communication in the tourism industry that embeds spirituality values into how companies communicate their sustainability commitments. In Bali, spirituality is manifested in Tri Hita Karana (THK), the Balinese Hindu value of harmony between humans and God (Parahyangan), among humans (Pawongan), and between humans and nature (Palemahan). The study responds to theoretical and empirical gaps by examining how corporate sustainability issues are conceptualized through this spiritual lens, prioritized across diverse stakeholders, and strategically communicated to integrate business operations with spirituality. A qualitative case study design was adopted, and data were collected through in-depth semi-structured interviews with representatives of 11 tourism companies in Bali, supplemented by observation as well as digital documentation. Subsequently, the data were analyzed through thematic analysis. The resulting model comprises three integrated layers, namely culture, stakeholders, and strategy, with a total of fourteen spirituality-based sustainability issues corresponding to the three THK dimensions, namely Parahyangan (spiritual harmony), Pawongan (social harmony), and Palemahan (environmental harmony). In their corporate sustainability communication, tourism companies use an involving strategy to communicate with local customary communities and employees, a responsive strategy to communicate with digital-based customers, and an informing strategy to communicate with regulators through third-party certification. This study positions spirituality values, as manifested in THK, as a strategic and substantive input into corporate sustainability communication rather than as a cultural backdrop. It extends sustainability communication theory by establishing that indigenous customary governance structures function as primary stakeholders in corporate sustainability communication.

Introduction

Sustainability is a strategic issue in global tourism, as sustainable tourism now extends beyond environmental concerns to comprise social and economic dimensions, emphasizing the balance among industry, local communities, government, and tourists (Bogren and Sörensson, 2021; Lundberg and Furunes, 2021). Sustainable tourism refers to the management of negative impacts, or the potential for serious harm, to the economic, environmental, or social elements of a destination, thereby advancing the goals of sustainable development (Nguyen et al., 2024). More specifically, it is a form of tourism developed and maintained in an area, whether a community or natural environment, in a manner and at a scale that it remains viable over an indefinite period and does not degrade or alter the human or physical environment to a degree that would prohibit the successful development and well-being of other activities and processes (Butler, 1993, as cited in Wall, 1997). Sustainable tourism must be capable of satisfying the needs of existing tourists and destinations while providing opportunities for future development and maintaining heritage integrity, ecological integrity, biological diversity, and livelihood systems (Herrero et al., 2022).

Sustainable tourism has not consistently produced maximum benefits, largely due to insufficient communication strategy between tourism businesses and the multiple stakeholders they serve. Existing

studies on sustainable tourism tend to concentrate on green tourism practices, environmental management, or tourism development policy, without genuinely examining how sustainability-related messages are constructed, communicated, and received by the range of stakeholders included (Lundberg and Furunes, 2021). Tourism must not only be sustainable but also be perceived as such, which is why it is essential for companies to implement strategic communication to ensure tourists are aware of these values (García de los Salmones et al., 2025). Building partnerships with key stakeholders and influencers who share the destination's sustainability goals, including local environmental Non-Governmental Organizations (NGOs), eco-conscious celebrities, and travel bloggers known for promoting sustainable tourism practices, is an important part of this effort (García de los Salmones et al., 2025). Communication about sustainability therefore occupies a central role, as divergent perceptions, stakes, and levels of understanding among stakeholders can directly shape the effectiveness of sustainability efforts in tourism.

Communication of sustainability is how and what businesses disclose to their stakeholders on the sustainability commitments, projects, and accomplishments (Sánchez-Chaparro et al., 2022). Clarity in understanding of sustainability values and commitments across tourism stakeholders continues to be a priority. Sustainability communication is a tool for information provision and advertising, as well as building confidence and trust and providing value and encouraging the participation of stimulatory stakeholders in support of sustainable tourism (Bogren and Sörensson, 2021; García de los Salmones et al., 2025; Lewin et al., 2026). Communicating a sustainability-based identity has become important in shaping a positive organizational reputation (Sánchez-Chaparro et al., 2022). Therefore, sustainability communication has become an element of trust-building marketing, which also provides the organization with a source of competitive advantage (Bogren and Sörensson, 2021; Sánchez-Chaparro et al., 2022). This area of communication is a focus for academics in the field of tourism (Tölkes, 2018), but it remains underdeveloped as a young science (Golob et al., 2023). Studies in this area are limited in scope (Lundberg and Furunes, 2021; Marchi et al., 2021), with the only published papers in English citing real estate (Bucknavage et al., 2026), hotels (Lewin et al., 2026), small hotels (Ettinger et al., 2018), cottages (Rantsi et al., 2023), restaurants (Leal Filho et al., 2025; Vota and Tettamanzi, 2026), and destination studies (Martínez García de Leaniz et al., 2026; García de los Salmones et al., 2025; Marchi et al., 2023; Tiago et al., 2021).

Given the positive outcomes of sustainability communication; building trust with stakeholders, changing consumer behavior, strengthening corporate reputation and preventing greenwashing, facilitating sustainable business models, and encouraging behavior change (Turunen and Halme, 2021; Golob et al., 2023; Fischer et al., 2021), it is important for sustainability communication to continue to grow. Sustainability communication also enhances business competitiveness by positively affecting the destination image of a place and increasing the satisfaction and probability of a repeat visit of tourists (Nguyen et al., 2024). For this reason, Nguyen et al. (2024) suggest the integration of all dimensions of environmental, social, and economic management to enhance the aforementioned benefits of sustainability communication. The concept makes travel products available that are sustainable, communicates the sustainability criteria the product fulfills, and encourages sustainable travel

purchases (Tölkes, 2018). The strategic relevance of this communication is also increased with the fact that stakeholders, especially investors and customers, evaluate a company's sustainability performance and base their purchasing and investment decisions accordingly by choosing companies with a higher focus on sustainability (Guercini et al., 2025).

Tourism must be able to maintain local values if it is to be sustainable, and in many destinations these values are spiritual as much as cultural. The case of Bali, Indonesia is interesting in that its tourism is integrated within a strong spiritual structure. Balinese spirituality, rooted in Hindu religious practice, is not confined to temples and rituals but is manifested in Tri Hita Karana (THK), the value of harmony between people and God (Parahyangan), between people and other people (Pawongan), and between people and nature (Palemahan). THK thus translates spirituality into everyday principles that guide how individuals and organizations relate to the divine, to society, and to the environment. In this case, sustainable tourism is the management of the negative impacts or threats that can give rise to serious problems on the economy, the environment, or the society of a destination within the scope of achieving the Sustainable Development Goals (Nguyen et al., 2024). At a broad level, sustainability encompasses the three perspectives of the triple bottom line of economy, society, and environment (Purvis et al., 2019). For many Balinese hospitality businesses, THK is not a peripheral cultural element but a spiritual organizing principle expressed through routine practices, laws of the company, waste management, and community relations (Astuti et al., 2021). It strengthened Balinese religious identity and was then moved to the arena of policy as the basis of development of the island (Peters and Wardana, 2013, p 68), and was recognized as the "life philosophy" of the Balinese in 1969 (Adityanandana and Gerber, 2019).

Although there is increasing research and practice of sustainability communication in tourism, this area is still young and growing. Research, thus far, has concentrated on hotel situations and environment-related communication. Research has paid little attention to the personal and interpersonal communication. It has neglected the message-level refinement, such as content, appeal, and design. It has also neglected the theory of addressing the attitude-behavior gap. This situation indicates that the prevailing studies leave many gaps that need to be filled (Tölkes, 2018). Research has given little or no attention to the strategic means of communicating a sustainability message to diverse stakeholders and to the ways a sustainability message is differentiated for diverse stakeholders (Lundberg and Furunes, 2021; Marchi et al., 2023). The existing literature is overwhelmingly grounded in Western empirical contexts, where culture is treated as a contextual backdrop rather than as a strategic input or source of legitimate sustainability content. Constructs such as trust and reputation are positioned as dependent variables rather than mechanisms for strengthening a tourism company's commitment to local values (Marchi et al., 2023). A further gap concerns the limited integration of sustainability into brand communications (Guercini et al., 2025). Therefore, building a credible sustainability reputation is important for strengthening consumers' identification with a destination and for advancing the credibility of company sustainability actions and communications (García de los Salmones et al., 2025). Golob et al. (2023) recently called for a shift away from instrumental studies of consumer perception toward a more holistic, bidirectional understanding of sustainability communication that moves beyond the prevailing environmental and green bias. Marchi et al. (2023) similarly proposed an approach that

integrated destination-expert and tourist perspectives alongside textual analyses of local community participation. As recent tourism trends have turned toward destinations in less developed regions with strong indigenous cultural identities, there is an urgent need to examine how sustainability communication can be authentically integrated with the local values, place-based identity, and indigenous knowledge systems of tourist destinations (Vike and Urbane, 2026). The scope of sustainability communication inquiry continues to broaden, having expanded from its origins in the accommodation sector to small and medium-sized tourism enterprises, restaurants, and multinational corporate reporting, alongside growing attention to the attitude-behavior gap and internal corporate awareness of sustainability communication (Tiago et al., 2021; Kong et al., 2021; Vota and Tettamanzi, 2026; Leal Filho et al., 2025; Lewin et al., 2026). Collectively, these developments point to a clear need for studies examining how sustainability communication can be meaningfully integrated with the local communities and indigenous values of the destinations in which companies operate, addressing both conceptual and practical gaps in the field (Golob et al., 2023). In particular, the spiritual dimension of such values has rarely been treated as substantive content of corporate sustainability communication, even though in destinations such as Bali it is central to how sustainability is understood.

This study addresses those limitations by contributing to the formalization of spirituality, as manifested in THK, as a substantive element of sustainability communication, extending sustainable communication theory through an empirically grounded integration of stakeholder groups and stakeholder communication strategy, and examining how stakeholders strengthen a company's commitment to THK values as a new direction for corporate sustainability communication. Tourism companies operate to meet stakeholder demands (Bogren and Sörensson, 2021), however, not all companies communicate their sustainability commitments (Tiago et al., 2021). Companies communicate sustainability through varied channels, including Twitter (Sánchez-Chaparro et al., 2022; El Alfy et al., 2020), corporate reporting (Leal Filho et al., 2025), corporate websites (Spinelli, 2021), and digital platforms (Guercini et al., 2025).

Sustainability communication has become a primary strategy for engaging key stakeholders. In tourism, this factor is both important and challenging, considering the multiple business sectors and stakeholders involved (Putra et al., 2019; Tölkes, 2018). This study fills the gap by using a case study to consider THK as the manifestation of Balinese spirituality and analyze how Bali tourism firms embed it in their corporate sustainability communication, which sustainability issues are addressed, which stakeholders are communicated with, and which strategies and methods are employed in the communication. The main outcome is the development of a corporate sustainability communication model for tourism firms that embeds spirituality values as manifested in THK.

Literature review

Social change theory in sustainability communication

Social change theory explains how communication contributes to the transformation of values, practices, and institutions toward sustainability (see Servaes, 2016; Weder, 2023). In early

communication studies, a change is considered as a linear transfer of information from experts to passive audiences, an orientation that gradually gave way to participatory and structural perspectives (Servaes, 2016). Within this shift, sustainability has been positioned not merely as a topic of communication but as an organizing principle for socio-ecological change (Servaes, 2016; Weder, 2023) as why sustainability communication is understood as a normative practice that seeks to interpret new norms and principles of action rather than simply to inform publics (Weder, 2023). Empirical studies of social change in sustainability communication are unevenly distributed. A review of 67 journal articles showed that most studies concentrated on small, gradual shifts in individual consumer behaviour and communication was used largely as an intervention instrument, with limited grounding in communication theory (Fischer et al., 2021). It also distinguished communication for behaviour change, self-empowerment, systems change, and the reflexive construction of sustainability discourses, suggesting that the transformative potential of communication is still underexplored (Fischer et al., 2021). This imbalance indicates that individual-level persuasion has dominated the literature, whereas collective and systemic dimensions of change have received comparatively less attention (Fischer et al., 2021; Köhler et al., 2019).

Studies on this sustainability transitions conceptualize social change as a long-term, multi-actor process that unfolds across socio-technical, socio-institutional, and socio-ecological dimensions (Loorbach et al., 2017). The transitions are shaped by power, agency, culture, and civil society rather than by technological innovation alone (Avelino and Wittmayer, 2016; Köhler et al., 2019). In this regard, relations among state, market, community, and third-sector actors determine whose interests are empowered and whose are marginalized in sustainability processes (Avelino and Wittmayer, 2016). At this point, communication becomes central as actors construct and circulate narratives of change that articulate how society should be transformed and by whom (Wittmayer et al., 2019). These narratives help to build collectively shared worldviews and identities, thereby inviting actors to participate in meaning-making around alternative futures (Weder, 2023; Wittmayer et al., 2019). Nevertheless, the meaning of sustainability is rarely fixed, since local values may be mobilized to legitimize competing development agendas (Adityanandana and Gerber, 2019). In Bali, for instance, opposing actors in a tourism megaproject conflict invoked the same Tri Hita Karana philosophy while interpreting it in marketable, equity-oriented, and radical-integral ways (Adityanandana and Gerber, 2019). This indicates that culturally rooted values can function both as a resource for and a site of contestation in sustainability communication (Adityanandana and Gerber, 2019; Avelino and Wittmayer, 2016). Social change theory requires sustainability communication to move beyond one-way message transmission toward participatory, culturally grounded, and power-sensitive dialogue (Fischer et al., 2021; Servaes, 2016). However, limited studies have examined how indigenous value systems are communicated within the tourism industry to drive collective sustainability transformation, a gap that needs further investigation (Adityanandana and Gerber, 2019; Weder, 2023).

Sustainability communication in tourism

Sustainability communication has recently developed into a distinct research field concerned with how sustainability is constructed, negotiated, and enacted through communicative processes (Golob et al., 2023; Weder, 2023). At the corporate level, sustainability communication refers to the strategies and practices through which an organization disseminates information about its environmental and social conduct in order to strengthen its corporate image among stakeholders and customers while indirectly promoting its products (Da Giau et al., 2016). From a broader perspective, it a process of social understanding that addresses the causes of, and solutions to, unsustainable relationships between humans and the environment, which places it within an interdisciplinary and transdisciplinary field rather than a purely promotional one (Godemann and Michelsen, 2011). Other scholars use the term loosely to refer to green advertising, sustainability reporting and, problematically, greenwashing. The concept should be used with restraint until it is defined clearly enough to be conceptualized academically (Golob et al., 2023). There are three modes of sustainability communication; communication of, communication about, and communication for sustainability (Golob et al., 2023; Weder et al., 2021). While communication of sustainability refers to reporting and disseminating an organization's sustainability efforts; communication about sustainability covers public relations, marketing, and media discourses on sustainability issues; and communication for sustainability is oriented toward societal transformation (Golob et al., 2023; Weder et al., 2021; Guercini et al., 2025). These three modes correspond to two underlying models. The first is a sender–receiver model, in which sustainability information is transmitted to broad audiences for specific objectives. The second is a many-to-many model, built on horizontal and non-hierarchical structures that enable dialogue and the exchange of ideas and sustainability frameworks (Newig et al., 2013; Weder et al., 2021). The third mode has attracted growing attention because it treats sustainability not merely as a topic to be discussed but as a guiding principle of communicative action, aimed at using information and awareness to stimulate the changes that sustainable development requires (Weder et al., 2021; Golob et al., 2023). However, while strategic communication has been reconceptualized as a form of niche construction, through which sustainability narratives evolve and gradually reshape organizational and societal environments (Weder, 2023), the transformative potential of communication for sustainability remains far more developed conceptually than empirically (Fischer et al., 2021; Golob et al., 2023).

This sustainability communication lacks of study is evident in particularly especially in tourism context. Existing studies have concentrated on green advertising, sustainability reporting, greenwashing and tended to refer sustainability with environmental issues at the expense of social and economic dimensions (Golob et al., 2023). Most studies examine incremental changes in individual behaviour through one-way, business-to-consumer communication (Fischer et al., 2021). Even where dialogue is promoted, consensus-oriented models have been criticised for overlooking the dissent and plurality of voices that genuine sustainability transformations involve (Weder, 2022). In tourism, sustainability communication has likewise been approached in a predominantly one-way, company-centred, and goal-oriented manner (Guercini et al., 2025). At the destination level it has often been framed as the use of digital means to inform, motivate, and engage stakeholders in pursuit of the economic, social, and environmental goals of sustainability (Tiago et al., 2021). The first systematic review of the topic found

that tourism studies had focused mostly on marketing green hotels and on environmental sustainability, which places most of the literature within communication about sustainability (Tölkes, 2018). The same review identified weak theoretical foundations and a shortage of interpretivist and qualitative inquiries capable of capturing the meanings stakeholders attach to sustainability messages (Tölkes, 2018). These shortcomings matter because sustainability communication links sustainable practices to tourist trust. Stakeholders increasingly demand evidence of sustainability commitments, standards compliance, transparency, and stakeholder engagement before trusting a company or deciding to visit a destination (Tölkes, 2018; Bogren and Sörensson, 2021; Sánchez-Chaparro et al., 2022; Rantsi et al., 2023). Yet although most companies now report on sustainability performance, only a fraction have integrated sustainability into their branding, leaving a gap between performance and communication (Guercini et al., 2025). This gap is particularly consequential for destinations. More than half of travelers are now aware of tourism's impacts on both the environment and local communities, while residents worry about overcrowding, rising living costs, and the environmental effects of urban growth (Booking.com, 2025). Tourism sustainability communication has thus functioned more as a persuasive marketing instrument than as a social process through which communities, businesses, and tourists co-construct sustainable futures (Golob et al., 2023; Tölkes, 2018). For this reason, scholars have called for research that integrates micro- and macro-level perspectives and considers the role of different contexts and institutions (Golob et al., 2023).

Overcoming these limitations requires a theoretical lens that explains how communication contributes to societal transformation, and social change theory offers such a lens. Social change research argues that lasting change requires a systems-based view in which participatory and structural communication complement behaviour-oriented interventions (Servaes, 2016). Sustainability transitions research similarly conceptualises societal change as a long-term, multi-actor process spanning socio-technical, socio-institutional, and socio-ecological dimensions (Loorbach et al., 2017). This literature emphasises that transitions are shaped by power, agency, culture, and civil society rather than by technological innovation alone (Avelino and Wittmayer, 2016; Köhler et al., 2019). Communication is central to these processes because actors construct narratives of change that articulate how society should be transformed, by whom, and toward which alternative futures (Wittmayer et al., 2019). Social change theory therefore gives empirical substance to the notion of communication for sustainability. It shifts analytical attention from message transmission toward the collective, culturally embedded, and long-term processes through which sustainability becomes a shared norm (Fischer et al., 2021; Weder, 2022). However, its insights have rarely been integrated into sustainability communication research, and even less frequently into studies of tourism destinations (Köhler et al., 2019; Tölkes, 2018). The emphasis on culture within social change theory also exposes a further gap concerning the contexts in which sustainability is communicated. Dominant sustainability frameworks originate largely from Western institutional settings, whereas local value systems in the Global South have received comparatively little attention as communicative resources for transformation (Adityanandana and Gerber, 2019; Servaes, 2016).

Bali offers a compelling setting in which to address these gaps, because its tourism industry operates within a living spiritual value system, and Balinese spirituality is manifested in Tri Hita Karana. Literally "the three causes of well-being," Tri Hita Karana is grounded in harmony between humans and God (*parahyangan*), among fellow humans (*pawongan*), and between humans and nature (*palemahan*). It thus embeds sustainability within a spirituality that encompasses spiritual, social, and ecological dimensions simultaneously, in contrast to the predominantly environmental framing of mainstream corporate sustainability communication (Golob et al., 2023). To date, however, Tri Hita Karana has been examined mainly as a management, governance, or corporate culture framework rather than as a communicative process. Research has shown, for instance, that Balinese businesses draw on it to revitalise cultural identity in managing corporate sustainability (Dewi et al., 2024). Tri Hita Karana is also neither neutral nor uncontested. In the dispute over a tourism megaproject in Benoa Bay, opposing actors invoked the same philosophy while interpreting it in marketable, equity-oriented, and radical-integral ways (Adityanandana and Gerber, 2019). This suggests that how a religiously grounded local value is communicated, interpreted, and contested may determine whether it reproduces existing power relations or enables genuine sustainability transformation (Adityanandana and Gerber, 2019; Avelino and Wittmayer, 2016). Yet the communicative dimension of Tri Hita Karana as a spiritual value in corporate tourism communication, across communication of, about, and for sustainability, remains largely unexplored in international communication scholarship (Rahmawati et al., 2019; Tölkes, 2018).

More studies on sustainability communication in Bali's tourism are therefore needed for several reasons. Theoretically, combining social change theory with sustainability communication typology allows researchers to move beyond transmissive models by showing how communication actively constructs sustainability as a shared norm and principle of action, and it responds to calls for research on the collective, systemic, and power-sensitive dimensions of transformation (Golob et al., 2023; Weder, 2023; Fischer et al., 2021; Köhler et al., 2019). Contextually, a Balinese case can broaden a field dominated by Western perspectives by demonstrating how an indigenous, religiously grounded philosophy operates as a narrative of change within a globalized tourism economy (Adityanandana and Gerber, 2019; Wittmayer et al., 2019). Practically, understanding how tourism stakeholders communicate THK can inform strategies that are participatory, culturally resonant, and oriented toward long-term social change rather than short-term destination marketing. Such strategies may also help close the gap between sustainability performance and its communication that undermines tourist trust (Guercini et al., 2025; Servaes, 2016; Tölkes, 2018). Accordingly, the present study investigates how tourism companies embed spirituality values, as manifested in Tri Hita Karana, into their sustainability communication within Bali's tourism industry, examining how communication of, about, and for sustainability contributes to processes of social change (Golob et al., 2023; Loorbach et al., 2017).

Sustainability, spirituality and Tri Hita Karana (THK)

Despite its substantial contribution to the global economy, tourism generates considerable social and environmental pressure, driving growing demand for sustainable tourism and attracting increasing

attention from both practitioners and academics. Sustainability has become a major concern over the past several decades (Sánchez-Chaparro et al., 2022), moving from an ethical obligation to a competitive necessity, as tourist destinations have shown that sustainability commitments attract more positive tourist experiences, booking intentions, and loyalty (Santos et al., 2022; Solís-Radilla et al., 2019). Although sustainability is broadly associated with the triple bottom line model comprising environmental, economic, and social dimensions, the concept has no single point of origin and remains an open construct subject to a wide range of interpretations (Purvis et al., 2019). In addition to varied definitions, the literature points to key components that operationalize sustainability in the tourism and hotel sector. The triple bottom line provides three core dimensions, yet real-world practice varies considerably. For instance, a gap exists in communicated sustainability content, where profit-related reputation has received a disproportionately greater emphasis than people-related or environmental components (Lock and Araujo, 2020). Four dimensions have been identified as predictors of financial success: strategy and sustainability leadership, mission-driven communication and learning development, social care, and work-life balance quality and loyalty (Schönborn et al., 2019).

Spirituality offers a further lens on sustainability, as it locates the responsibilities of organizations within a wider relationship to the sacred, to society, and to nature. In Bali, this spirituality is manifested in the indigenous concept known as THK, which offers an alternative, culturally and spiritually grounded articulation of sustainability, literally translated as the three causes of well-being through harmonious relationships between humans and the divine (Parahyangan), humans and other humans (Pawongan), and humans and the natural environment (Palemahan) (Rahmawati et al., 2019; Vipriyanti et al., 2025). Current studies address a limited range of issues within this domain. Findings from Gili Trawangan show that more than half of tourists expressed greater willingness to pay an additional fee for local sustainability certification (Nelson et al., 2021; see also Boronat-Navarro and Pérez-Aranda, 2020; Kang and Nicholls, 2021; González-Rodríguez et al., 2020), while environment-related certification has been established as a mechanism for building stakeholder trust (Martínez García de Leaniz et al., 2026). A further stream of work addresses digital and social media as strategies for destination branding and CSR communication (Tran and Rudolf, 2022; Khanal et al., 2021). The marketing of sustainable tourism has developed as a productive bridge connecting sustainability, consumer behavior, and branding (Alawi and Noer, 2025). Considering the fact that the Bali tourism industry is dependent on its natural and cultural distinctiveness and inseparably integrated with a strong Hindu-based philosophy, THK has been proposed as a more appropriate framework through which tourism stakeholders understand sustainability. This form of sustainability privileges local meaning over Western sustainability models such as conventional CSR frameworks (Dewi et al., 2024). Prioritizing the social and environmental dimensions while giving fuller attention to the cultural dimension of society has accordingly been recommended (Dewi et al., 2024).

Bali-focused scholarship on THK remains limited. Dewi et al. (2024) proposed a culture-based CSR model that revises Carroll's existing CSR model by repositioning philanthropy within a framework of strong cultural roots. Rahmawati et al. (2019) documented how THK Foundation, established in 2000 and recognized by UNWTO, evaluates the sustainability performance of hotels and restaurants in Bali

based on their efforts to preserve Balinese culture and environmental sustainability. THK is more widely regarded as an ideology, a scientific and policy concept, and a site of contested meaning that is actively mobilized in marketing and tourism politics, rather than as a purely neutral cultural heritage (Roth and Sedana, 2015). Considering the gap between globally dominant sustainability frameworks and locally specific cultural value systems, investigating how spirituality-based sustainability is understood, practiced, and communicated by tourism corporations in a context as culturally rich and distinctive as Bali carries considerable theoretical and practical significance.

Stakeholder communication strategy

Stakeholder demands on the sustainability of a company's sustainability are time-lapse targets that will continue to change. Thus, organizations must employ differentiated communication strategies to inform, respond, and involve (Morsing and Schultz, 2006). An inform strategy relies on one way communication to disseminate facts as best as possible. A respond strategy utilizes two-ways communication to disseminate sustainability communication and evaluate the stakeholder feedback through different measures to gauge what stakeholders find acceptable or are indifferent to through opinion polling (Morsing and Schultz, 2006). However, a respond strategy is based on two way communication and is limited, as stakeholder responses do not have considerable weight to impact corporate decisions. To address this, an involve strategy uses dialogue and negotiation to understand stakeholder demands and expectations, and with the goal of shaping them. An involved strategy is based on dialogue and is two-way where both the company and the stakeholder have the opportunity to influence, and be influenced, respectively (Morsing and Schultz, 2006). The goal is to develop and sustain mutual support through frequent, and systematic company-stakeholder dialogue, to identify and pursue joint interests (Morsing and Schultz, 2006).

Methods

This study adopted a single case study approach of how companies communicate sustainability. A case study describes and analyzes a person, organization, or event in detail (Stacks, 2002), deepens knowledge about real, contemporary communication events within their context (Daymon and Holloway, 2002), and is well suited to answering questions of "how" and "why" when the focus is on a contemporary phenomenon embedded in a real-life context (Yin, 1994). Bali ranks among the world's foremost tourist destinations and stands as Indonesia's most consequential tourism locale, characterized by a strong spirituality, manifested in THK, that permeates daily life and business operations. Data were gathered through semi-structured guided interviews conducted in Bali between April and June 2026. The qualitative method is grounded in the subjective nature of social reality and is well equipped to generate insights into stakeholder perspectives, allowing investigators to apprehend experience as respondents themselves do (Daymon and Holloway, 2002). Interviewing as a data collection method allows exploring the perspectives and perceptions of varied stakeholders and publics, with data situated within respondents' own social context (Daymon and Holloway, 2002). The interview

addressed for key questions relating to: (1) stakeholders concerned with company sustainability practices, (2) sustainability issues of concern to those stakeholders, (3) THK-based sustainability themes the companies are pursuing, and (4) strategies, methods, and channels used to communicate sustainability to those stakeholders. The communication strategy dimension was explored through questions examining whether companies receive feedback from stakeholders, who those stakeholders are, what methods are used, and whether stakeholders are invited into deliberative discussions. Informants were selected purposively according to two criteria, including affiliation with the tourism sector and demonstrated integration of THK into sustainability practices, as evidenced by relevant award recognition and explicit public statements. Data were collected through three techniques: in-depth semi-structured interviews, non-participant observation, and digital documentation. The interview guide comprised four thematic clusters: informants' conceptualization of sustainability and its relationship to THK, identification of stakeholders concerned with company sustainability, communication practices covering approach, strategy, and methods, and perceived challenges, solutions, and benefits associated with sustainability communication. The resulting data were analyzed through thematic analysis.

Interviews were conducted in Indonesian, audio-recorded with the informants' permission, and transcribed verbatim. The excerpts reported in the Results were translated into English by the authors and lightly edited for readability (removing fillers and repetitions) without altering their meaning. Company names and informant identities are withheld, as agreed with participants before the interviews.

Results

Eleven tourism companies participated in the interviews, spanning hotels, hospitality management companies, and tourist attraction companies. All informants held senior managerial positions or oversaw in-house sustainability programs, serving in roles such as general manager, sales and marketing manager, general affairs officer, human resources director, and sustainability manager. The participating hotels were categorized under four or five-star classifications. Most companies were represented by a single informant, although several were represented by two or three staff members, all of managerial rank. These characteristics confirm that the informants possessed the depth of knowledge and professional experience necessary to provide substantive and reliable information. All interviews were conducted on company premises and lasted between 45 and 60 minutes. To preserve confidentiality, companies and informants are referred to by codes (I1–I11) that follow the numbering in Table 1.

Table 1
Profile of informants

No	Tourism sector & Category	Representatives & Position
1	5-star hotel	General Affairs & Associates Relations Manager
2	5-star hotel	Director of Hygiene, Safety, & Sustainability
3	5-star hotel	Human Resources Director
4	5-star hotel	1. General Manager 2. Sales & Marketing Manager 3. Human Resources Manager
5	5-star hotel	Director of Operations
6	4-star hotel	Director of Sales and Marketing
7	5-star hotel	1. General Manager Sales Marketing Manager
8	4-star hotel	Director of Operations
9	4-star hotel	Human Resources Manager
10	Tourist Attraction Company	TDV Legal Manager
11	Hospitality Management Company	Corporate Operational Manager

Stakeholders concerned with sustainability

The interviews identified a comprehensive and multi-layered network of individuals and groups concerned with companies' sustainability commitments, implementation, roles, and socio-cultural impacts within the Bali tourism sector. Institutional concern for sustainability extends well beyond conventional organizational boundaries, reflecting Bali's distinctive socio-spatial governance structures and patterns of business interdependence. Internally, the primary driving force comprises owners, management, and operational employees who balance financial viability with eco-efficiency.

As one informant summarized, the stakeholders “start internally, with management and employees, then the owner as the holding company, guests, the regional government, and the local community or village government” (I9, 4-star hotel).

These actors are monitored by external management entities, including vendors, travel agents, business partners, and corporate travel agencies, all of which exert business pressure by prioritizing eco-certified supply chains and responsible travel products in direct response to customer expectations.

Large international tour operators, for instance, “send us a form asking whether the hotel already runs a sustainability programme; if we cannot meet it, they will not work with us” (I8, 4-star hotel).

Customers function as external evaluators, with growing levels of concern directed at business sustainability practices.

One informant observed that “there is no customer today who does not care about sustainability”, adding that family travel decisions are increasingly shaped by younger members who follow global sustainability issues (I3, 5-star hotel). The interviews further showed that sustainability is inseparable from distinct local community and customary administrative frameworks. Concern expressed by broader local communities and formal governmental bodies is strongly tied to traditional socio-religious structures. Local neighborhood units (lingkungan/kaling), community groups, and the customary banjar act as decisive governance stakeholders, actively monitoring water usage, waste management, land access, and cultural preservation to ensure that tourism-related activities do not disrupt traditional Balinese culture or contravene local customary law known as awig-awig. Informants described the banjar as a partner whose acceptance must be continually maintained:

“we have built on their land, so we must keep them in mind” (I2, 5-star hotel); “we collaborate with the banjar and report that we have implemented waste sorting, and they also invite us to present at village programmes” (I11, hospitality management company). Government agencies were cited as the most frequent source of feedback: “the one that gives feedback most often and most continuously is the government; they are now auditing intensively” (I11). Academics, lecturers, and students constitute a further category of intellectual stakeholders. Across all groups, an interconnected network has taken shape where the company, business networks, government, local community groups, and academics collectively shape and validate ongoing sustainability programs.

Spirituality-based (THK) issues of concern to stakeholders

The interviews revealed 14 issues related to the sustainability challenges faced by stakeholders of the Bali tourism sector. The issues show the interplay between business, the local environment, people, and the supply chain. Over the last decade, sustainability has moved from a marketing gimmick to an essential part of daily operations, driven mainly by regulators, customers, and social actors. At the institutional level, the main concerns are largely focused on compliance with regulations and keeping the business open to unannounced inspections and audits.

As one director explained, “the government wants to ensure that business operators follow its rules, so when there is an inspection, we are ready” (I2). The government and local regulators focus on the strict protection of the environment, while the owners and managers are concerned with the readiness of the business to be audited as a way of safeguarding the business long-term sustainability and reputation.

Stakeholders are particularly concerned about physical waste, including gray water, chemical and heavy utility waste, and daily solid waste. “The biggest problem in Bali right now is waste”, one corporate

manager stated (I11).

This has encouraged the business to adopt various measures to conserve energy and minimize the use of single-use plastics. Socio-economic integration and human capital development were also prominent: internally, informants focused on employee well-being, and externally on local employment and on ensuring that tourism growth benefits residents. Fair business, to support employment, and economic equity concerns, together with the development of local supply chains, are some of the other issues.

The sustainability issues in the case closely relate to the THK framework, showing how Balinese spirituality is translated into concrete corporate sustainability concerns. Informants framed THK as broader than international schemes because it adds a spiritual dimension: “in other programmes, especially international ones, the relationship with God is missing; they focus only on the environment and on people” (I8). In Parahyangan (spiritual harmony), stakeholders are concerned with the incorporation of both spiritual and cultural elements in the daily running of the business. Management is required to support staff members’ spiritual practices, such as participating in temple ceremonies and rituals and offering. “In every property, morning prayer is compulsory, and we keep doing it” (I11); “we have a hotel temple, and when there is an odalan [temple anniversary] we still hold it because we believe in it, while employees of other faiths are given the same freedom” (I2). To ensure practice inclusivity, provisions for ritual purification (melukat) and the construction of spiritual facilities (such as prayer rooms) and the inclusion of ablution facilities should be made. Some companies expand this dimension to include their guests. They invite guests to observe community religious events, such as Nyepi Day (the Day of Silence), Melasti, and Tumpek. This cultivates respect for other cultures and sustains the community’s cultural heritage. Social harmony in Pawongan emphasizes the human element in sustainable development with a focus on social equality and community empowerment. The most important company asset is the workforce. As one operations director argued, “employees are the biggest asset; when we embrace them, they will have a strong sense of belonging and treat the company as their own” (I8). Respondents advanced the case for ethical leadership as a foundation for organizational belonging. In the case of Pawongan sustainability, externally, this is evident through the establishment of well-structured CSR initiatives and the provision of support to children’s shelters and community education projects. Social inclusivity is evident through the prioritization of local employment, the inclusion of people with disabilities, partnerships with tourism villages and homestays, and in some cases the direct integration of neighboring small and medium enterprises into the supply chain through local procurement policies. One resort trained village residents to run homestays and joined the local subak as a fee-paying member, explaining that it wanted the village “to feel the benefit of the hotel, so that we are not seen as a rival” (I8). The concern with Palemahan (environmental harmony) has to do with environmental and spatial harmony. These include waste management (including partnership with NGOs in waste sorting), the creation of zero waste sustainability labs, and the careful management of hazardous waste. Utilization of environmentally-safe amenities and elimination of single use plastics are some of the practices initiated to reduce company carbon footprint. Companies have initiated employee behavior changes to eliminate the use of heavy fuels, and some have implemented chemical-free automatic water heaters. Land conservation is addressed through low-impact

architectural designs that frequently limit built-up areas to under 20 percent of total land, combined with active guest participation in reforestation, mangrove restoration, and responsible animal welfare programs. The spiritual grounding of Palemahan was explicit in some accounts: “we never cut down a big tree unless it is truly necessary, because we believe every plant has a life [nyawa] that we must respect” (I7, 5-star hotel). Informants also cautioned against equating eco-labels with sustainability; as one director put it, “green does not necessarily mean sustainable”, which is why suppliers’ claims are verified before products are adopted (I3).

Strategy of corporate sustainability communication

Bali-based tourism companies use internal culture building, digital media, grassroots involvement, and strategic communication to communicate their commitments and sustainability programs informed by the spirituality values of THK. One common observation across interviews was that corporate sustainability communication is not an isolated public relations initiative; it is the integration of the company’s internal operations with the interactions of external stakeholders. The focus in each company is on the internal communication channels, specifically, morning briefings, interdepartmental messaging, and standard operating procedures. “The most effective way to deliver any information is the morning briefing”, an HR manager noted, adding that “if we only give information without consistency, the programme will be hard to run, so we make it a work culture first” (I9). Beyond the routine, management strives to embed sustainability in the company’s culture. Managers have created guiding mottos, added eco-metrics to performance evaluations, and practiced what they preach—sustainability and eco-responsible behaviors. Participatory initiatives include the formation of sustainability-focused interest groups organized and led by employees, and the inclusion of sustainability-related activities and games during office meetings and eco-activities. One hotel runs an employee community called the Green Warriors and a weekly No Bin Day in the staff canteen to change food-waste habits (I2). A manager summarized the logic of leading by example: “by committing and becoming a model, that itself is a form of communication, and it will be respected by the public” (I1).

Companies leverage digital communication ecosystems consisting of social media, company websites, email marketing, and online travel agencies to reach external stakeholders. Digital equipment and tools deployed in company-owned properties for company digital communication include; IPTV, digital directories, and QR code signage. WhatsApp, email, and pre-arrival emails are some of the digital tools deployed to provide sustainability information to guests before and during their stay. A marketing director explained that sustainability messages are embedded in customer relationship management through WhatsApp, the website, Instagram, and email, and that pre-arrival emails invite guests to join tree-planting and community programmes (I6). Together with digital tools, a focus on employees feedback is the focal point of guest engagement during the check-in process and the service orientation of the property. This includes explaining various sustainability initiatives through employees’ daily engaged activities. As one sustainability director observed, “if it is only on the TV, people may not read it”, which is why staff explain features such as the balcony-activated air-conditioning cut-off while escorting guests to their rooms (I2). Another informant went further, arguing that guests judge sustainability by

“the attitude and behaviour of employees” rather than by the certificates displayed (I4). At the community level, direct meetings with Banjar (neighborhood unit) and Subak (traditional irrigation association) leadership replace digital channels, ensuring culturally appropriate dialogue and genuine local engagement. “It is rather difficult with the surrounding community; we have to go there ourselves, because social media cannot reach into the community” (I2). Another resort presented its programmes at banjar meetings and asked to be accepted as a subak member, ready to pay the dues and join the communal work (I8).

Across the stated approaches, the companies share a commitment to meaningful storytelling, transparency, and independent verification. THK-related sustainability is integrated into company brand identity through press engagements and detailed documentation that provide tangible evidence of accountability to media audiences. To guard against accusations of greenwashing, companies pursue third-party legitimacy through formal environmental certifications and multi-tiered THK awards, securing external validation for their socio-spiritual and environmental commitments. “If we self-claim, people will say we are just claiming it; we need a third party that validates what we do” (I2). Storytelling was considered equally important, because “communication is not only informing people that we have a promotion; audiences care about how you create the storytelling” (I6). Informants nonetheless acknowledged that messages are not always received as intended, since stakeholders’ “levels of understanding of sustainability are not the same, so different communication approaches are needed” (I9).

Discussion

The proposed model consists of three layers, namely culture (represents what is to be communicated), stakeholders (represents to whom the communication is directed), and strategy (represents how cultural content is communicated to the stakeholders) (Lundberg and Furunes, 2021; Marchi et al., 2023). This model responds to the need for a formal representation of local spiritual value as a component of sustainability meaning, and not as an ornamental overlay to Western-centered CSR (Golob et al., 2023; Dewi et al., 2024). The first layer (culture) carries 14 sustainability issues that stakeholders prioritized, clustered into three dimensions: Parahyangan, Pawongan, and Palemahan (Rahmawati et al., 2019; Vipriyanti et al., 2025). Parahyangan, the most explicitly spiritual dimension, captures the notion that spiritual harmony is not merely a symbolic construct; it represents THK as a lived principle of order and ritual embedded within the ethos of a community, as opposed to being a peripheral cultural construct (Astuti et al., 2021). Pawongan broadens the social dimension of the sustainability triple bottom line into a relational construct that acts in and through human dignity and community belonging (Purvis et al., 2019; Schönborn et al., 2019). Palemahan supports the argument that THK offers Balinese enterprises a culturally consistent alternative to environmental concepts that lack local foundations (Dewi et al., 2024).

The second layer, stakeholder identification, includes four major groups, namely internal stakeholders (company owners and employees), customers, community (neighboring groups of banjar and subak),

and regulators (government bodies), with academics as a supporting group. These are the individuals and groups who can potentially influence, or who can in turn be influenced by, Bali-based tourism organizations (Freeman et al., 2010; Mitchell et al., 1997). The major advancement of this study is the progression of stakeholder theory by recognizing that, in Bali, local customary institutions possessing constitutional authority over water, land, and cultural concerns, occupy a distinct stakeholder category and a different type of authority when compared to a community group (Frynas and Yamahaki, 2016; Bogren and Sörensson, 2021). The informants' recognition that their properties stand on community land, and that acceptance by the banjar must be renewed continually, illustrates this distinct form of customary authority.

The third layer, strategy, examines the ways in which Bali-based tourism companies communicate sustainability issues to their key stakeholders, utilizing the involving, responding, and informing strategies (Morsing and Schultz, 2006). Based upon the findings of this study, this study proposes that tourism companies on Bali use involving strategies in their communications with employee and community stakeholders and responding strategies in their communications with market stakeholders (Morsing and Schultz, 2006). From the Bali Tourism context, shaped by the THK value system and the three interrelated values of God, fellow humans, and the natural order, stakeholders are not solely defined by power and interest. Involving strategy applies to those within the moral community bounded by Pawongan obligations, while responding strategy serves market-based stakeholders and informing strategy, with legitimacy anchored in certification bodies, serves regulators and global markets (Bogren and Sörensson, 2021). Yet the informants' remark that guests judge sustainability by employees' behaviour rather than by certificates suggests that informing alone carries limited weight with customers; certification legitimizes the company institutionally, whereas everyday conduct legitimizes it experientially.

The findings further confirm that Bali tourism companies deploy differentiated channel strategies when communicating varied sustainability issues to distinct stakeholder groups. For internal audiences, where the aim is transforming sustainability values rather than disseminating information, companies use routine morning briefings, eco-metric performance appraisals, and employee-led task forces (Weder et al., 2021; Newig et al., 2013). Digital channels directed at market-based audiences follow a communication of sustainability logic, a predominantly sender-driven, one-to-many model addressed to an undifferentiated audience (Guercini et al., 2025; Da Giau et al., 2016). For community-based stakeholders, the companies use participation-based channels, face-to-face contact, and ritual, consistent with the argument advanced by Golob et al. (2023) and Tölkes (2018) that in culturally embedded destinations, bidirectional communication is better achieved through direct participation than through digital platforms. The informants' view that social media "cannot reach into the community" (I2) confirms that, for customary stakeholders, physical presence and ritual participation are themselves the message.

The model proposed here places considerable weight on anticipating stakeholder expectations and articulating sustainability commitments with transparency (Podnar, 2008). Where Carroll's generic CSR

pyramid separates economic, legal, ethical, and philanthropic responsibilities into a hierarchy of discrete tiers, the THK model translates these into the three interrelated domains of Parahyangan, Pawongan, and Palemahan, consistent with the recommendation that a Bali-specific model of philanthropic responsibility be culturally rooted rather than treated as a discretionary top tier (Dewi et al., 2024). Informants did not see THK as being in conflict with global frameworks; one described its indicators as “local in concept but very international in content” (I4), and another concluded that THK and sustainability “are essentially the same; only the language differs” (I7). Another traced it to an ancestral teaching that a business should be small but long-lasting (I8). THK therefore functions as a culturally legitimate translation of global sustainability norms rather than as a rival to them, consistent with the role of narratives of change in social change theory (Wittmayer et al., 2019). A broader challenge the model speaks to is that sustainability has not been successfully tied into brand and communication practice and continues to be treated as an organizational add-on rather than a governing cultural logic (Guercini et al., 2025).

This study responds to the call for destination-based investigations that integrate expert perspectives while also drawing in local community voices (Marchi et al., 2023). Further investigations are recommended to extend participation beyond company representatives in order to achieve more balanced insights into the practice of sustainability communication. Because the quotations reported here represent managerial voices, the views of banjar leaders, employees, and guests should be examined directly.

Overall, the model shows that spirituality, as manifested in THK, acts as a substantive organizing logic integrating all three layers rather than a cultural backdrop (Bogren and Sörensson, 2021), addressing the lack of a communicative architecture grounded in locally meaningful spiritual values identified in the Introduction.

Model of spirituality-based (THK) corporate sustainability communication in Bali

Figure 1 summarizes the model. The first layer, culture, contains the spirituality-based sustainability issues reported in the Results, organized into Parahyangan (in-house religious practices and guest participation in cultural-religious events), Pawongan (employee welfare, organizational belonging, financial transparency, CSR, local recruitment, tourism villages, and local sourcing), and Palemahan (waste management, a no single-use plastic policy, and water and land management). The second layer comprises four key stakeholder groups: internal stakeholders, customers, community, and regulators. The third layer matches strategies to these groups. Employees and community groups are addressed through the involving strategy, using work ethic internalization, leadership modelling, participative programs, and grassroots engagement. Customers are addressed through the responding strategy, combining multi-channel Customer Relationship Management (WhatsApp, website, Instagram, and email marketing), in-room IPTV, digital directories, QR codes, OTA sustainability badges, WhatsApp ambassadors, and VIP chat groups with in-person explanations, invitations to ceremonies and tree-

planting programs, and premium storytelling. Regulators and global markets are addressed through the informing strategy, predominantly via third-party certification such as the THK Award, Green Key, EarthCheck, and GSTC. These strategies run through three communication streams: internal (briefings, messaging groups, newsletters, SOPs, and THK value internalization), external digital, and face-to-face and ritual-based (human touchpoints, ceremonies, CSR events, and engagement with local leaders and subak associations).

Conclusions

In conclusion, this study constructed a model of corporate sustainability communication that embeds spirituality values in the Bali tourism industry, where spirituality is manifested in THK. A single case study approach was adopted, and data were gathered through in-depth semi-structured interviews with representatives of 11 tourism companies, supported by observation and documentation, and analyzed through thematic analysis. The resulting model consists of three interrelated layers, namely culture, stakeholders, and strategy. The culture layer is focused on THK-based sustainability issues that stakeholders are concerned with, ranging from in-house spiritual practices, including temple ceremonies, daily prayer, and self-purification, to guest observation and participation opportunities, employee welfare, financial transparency, THK-based hospitality etiquette, CSR programs, community empowerment, small and medium enterprise support, local sourcing, waste and refuse management, a no single-use plastic policy, and water and land management. The stakeholder layer comprises four key groups, namely internal stakeholders, customers, community, and regulators. The communication strategy layer proposes three approaches matched to these stakeholder groups, including involving employees and the community, responding to customers, as well as informing regulators and global markets. Overall, the findings show that spirituality, when articulated through THK, can serve as a substantive foundation of corporate sustainability communication rather than as a cultural ornament.

Declarations

Data availability

The datasets generated and analysed during the current study are not publicly available due to participant confidentiality and the terms of informed consent, but anonymised data are available from the corresponding author on reasonable request.

Acknowledgements

This research was funded by the Directorate of Research and Community Service, Ministry of Higher Education, Science and Technology of the Republic of Indonesia, under the Fundamental Research – Regular scheme (contract no. 178/C3/DT.05.00/PL-BARU/2026, dated 13 April 2026; SP DIPA-139.04.1.693320/2026, revision 01). The authors thank Politeknik Negeri Bali for its institutional support and all participants from the Bali tourism sector for their time and insights.

Author contributions

KDCP: conceptualisation, research coordination, development of the conceptual framework, methodology and instrument development, funding acquisition, project administration, discussion of findings, writing – original draft. IGAMS: interview data analysis, survey data processing, formal analysis, discussion of findings. UWES: data collection, qualitative and quantitative data analysis, writing – review & editing. KVE: survey administration, survey data processing, liaison with tourism industry stakeholders. All authors read and approved the final manuscript.

Competing interests

The authors declare no competing interests.

Ethical approval

This study was reviewed and approved by the Research Ethics Review Team of the Centre for Research and Community Service (P3M), Politeknik Negeri Bali, Indonesia (approval no. [27105/DST/PL8/AL.04/2026], dated [05.11. 2026]). The approval covered the research proposal, interview and survey instruments, data collection procedures and participant protection measures. All procedures were performed in accordance with the relevant guidelines and regulations, including the Declaration of Helsinki and Indonesian Law No. 27 of 2022 on Personal Data Protection.

Informed consent

Informed consent was obtained from all participants prior to data collection, which took place between April and June 2026. Before taking part, participants were informed of the purpose of the study, the voluntary nature of their participation, their right to withdraw at any time without consequence, and how their data would be anonymised, stored and used. For interviews, consent was obtained in writing, verbally and audio-recorded before each session, including consent for audio recording and for the publication of anonymised quotations.

References

1. Adityanandana M, Gerber J-F (2019) Post-growth in the Tropics? Contestations over Tri Hita Karana and a tourism megaproject in Bali. J Sustainable Tourism 27(12):1839–1856. https://doi.org/10.1080/09669582.2019.1666857
2. Alawi TR, Noer LR (2025) Global research trend in sustainable tourism marketing: A bibliometric approach. J Res Social Sci Econ Manage 5(5):9634–9650. https://doi.org/10.59141/jrssem.v5i5.1217
3. Astuti P, Chariri A, Rohman A (2021) Tri Hita Karana's philosophy and intellectual capital: evidence from the hotel industry in Indonesia. Montenegrin J Econ 17(3):169–180. https://doi.org/10.14254/1800-5845/2021.17-3.14

4. Avelino F, Wittmayer JM (2016) Shifting power relations in sustainability transitions: a multi-actor perspective. J Environ Planning Policy Manage 18(5):628–649. https://doi.org/10.1080/1523908X.2015.1112259
5. Bogren M, Sörensson A (2021) Tourism companies' sustainability communication – creating legitimacy and value. Scandinavian J Hospitality Tourism 21(5):475–493. https://doi.org/10.1080/15022250.2021.1974542
6. Booking.com (2025) Travel & sustainability report 2025. Booking.com, Amsterdam
7. Boronat-Navarro M, Pérez-Aranda JA (2020) Analyzing willingness to pay more to stay in a sustainable hotel. Sustainability 12(9):3730. https://doi.org/10.3390/su12093730
8. Bucknavage L, Segadlo M, Hafslund CP, Reberg AV, Tadayon A (2026) Enhancing stakeholder communication in public real estate: a study of Oslobygg and kindergarten tenants. Procedia Comput Sci 278:1738–1749. https://doi.org/10.1016/j.procs.2026.03.165
9. Da Giau A, Macchion L, Caniato F, Caridi M, Danese P, Rinaldi R, Vinelli A (2016) Sustainability practices and web-based communication: An analysis of the Italian fashion industry. J Fashion Mark Manage 20(1):72–88. https://doi.org/10.1108/JFMM-07-2015-0061
10. Daymon C, Holloway I (2002) Qualitative research methods in public relations and marketing communications. Routledge, London
11. Dewi CIRS, Triyuwono I, Hariadi B, Roekhudin (2024) Corporate social responsibility model based on Tri Hita Karana philosophy. Cogent Social Sci 10(1):2295056. https://doi.org/10.1080/23311886.2023.2295056
12. El Alfy A, Darwish KM, Weber O (2020) Corporations and sustainable development goals communication on social media: Corporate social responsibility or just another buzzword? Sustain Dev 28(5):1418–1430. https://doi.org/10.1002/sd.2095
13. Ettinger A, Grabner-Kräuter S, Terlutter R (2018) Online CSR communication in the hotel industry: evidence from small hotels. Int J Hospitality Manage 68:94–104. https://doi.org/10.1016/j.ijhm.2017.09.002
14. Fischer D, Reinermann J-L, Guillen Mandujano G, DesRoches CT, Diddi S, Vergragt PJ (2021) Sustainable consumption communication: A review of an emerging field of research. J Clean Prod 300:126880. https://doi.org/10.1016/j.jclepro.2021.126880
15. Freeman RE, Harrison JS, Wicks AC, Parmar BL, de Colle S (2010) Stakeholder theory: The state of the art. Cambridge University Press, Cambridge. https://doi.org/10.1017/CBO9780511815768
16. Frynas JG, Yamahaki C (2016) Corporate social responsibility: review and roadmap of theoretical perspectives. Bus Ethics: Eur Rev 25(3):258–285. https://doi.org/10.1111/beer.12115
17. de los García MM, Herrero Á, Martínez García de Leaniz P (2025) The intention to share a sustainability communication about a tourism destination. Span J Mark – ESIC 29(3):371–398. https://doi.org/10.1108/SJME-01-2024-0003
18. Godemann J, Michelsen G (2011) Sustainability communication: interdisciplinary perspectives and theoretical foundations. Springer, Dordrecht. https://doi.org/10.1007/978-94-007-1697-1

19. Golob U, Podnar K, Zabkar V (2023) Sustainability communication. Int J Advertising 42(1):42–51. https://doi.org/10.1080/02650487.2022.2144035
20. González-Rodríguez MR, Díaz-Fernández MC, Font X (2020) Factors influencing willingness of customers of environmentally friendly hotels to pay a price premium. Int J Contemp Hospitality Manage 32(1):60–80. https://doi.org/10.1108/IJCHM-02-2019-0147
21. Guercini S, Monteverde G, Runfola A, Milanesi M (2025) To tell or not to tell? On the under communicating of sustainability in digital environments. Bus Strategy Environ 34(7):8118–8133. https://doi.org/10.1002/bse.70001
22. Herrero CC, Laso J, Cristóbal J, Fullana-i-Palmer P, Albertí J, Fullana M, Herrero Á, Margallo M, Aldaco R (2022) Tourism under a life cycle thinking approach: a review of perspectives and new challenges for the tourism sector in the last decades. Sci Total Environ 845:157261. https://doi.org/10.1016/j.scitotenv.2022.157261
23. Kang S, Nicholls S (2021) Determinants of willingness to pay to stay at a green lodging facility. Int J Hospitality Manage 94:102834. https://doi.org/10.1016/j.ijhm.2020.102834
24. Khanal A, Akhtaruzzaman M, Kularatne I (2021) The influence of social media on stakeholder engagement and the corporate social responsibility of small businesses. Corp Soc Responsib Environ Manag 28(6):1921–1929. https://doi.org/10.1002/csr.2169
25. Köhler J, Geels FW, Kern F, Markard J, Onsongo E, Wieczorek A, Alkemade F, Avelino F, Bergek A, Boons F et al (2019) An agenda for sustainability transitions research: state of the art and future directions. Environ Innov Societal Transitions 31:1–32. https://doi.org/10.1016/j.eist.2019.01.004
26. Kong HM, Witmaier A, Ko E (2021) Sustainability and social media communication: How consumers respond to marketing efforts of luxury and non-luxury fashion brands. J Bus Res 131:640–651. https://doi.org/10.1016/j.jbusres.2020.08.021
27. Leal Filho W, Zgrzywa-Ziemak A, Cyrek B, Azadi H (2025) Trending topics in sustainability communication: Revealing the gap between theoretical insights and reporting practice. Sustainability 17(23):10800. https://doi.org/10.3390/su172310800
28. Lewin P, Greene D, Zinn AK, Dolnicar S (2026) Communication interventions to promote sustainability adoption in tourism and hotels. Tourism Rev 81(3):1045–1061. https://doi.org/10.1108/TR-11-2024-1086
29. Lock I, Araujo T (2020) Visualizing the triple bottom line: a large-scale automated visual content analysis of European corporations' website and social media images. Corp Soc Responsib Environ Manag 27(6):2631–2641. https://doi.org/10.1002/csr.1988
30. Loorbach D, Frantzeskaki N, Avelino F (2017) Sustainability transitions research: transforming science and practice for societal change. Annu Rev Environ Resour 42:599–626. https://doi.org/10.1146/annurev-environ-102014-021340
31. Lundberg C, Furunes T (2021) 20 years of the Scandinavian Journal of Hospitality and Tourism: looking to the past and forward. Scandinavian J Hospitality Tourism 21(1):1–13. https://doi.org/10.1080/15022250.2021.1883235

32. Marchi V, Apicerni V, Marasco A (2021) Assessing online sustainability communication of Italian cultural destinations – a web content mining approach. In: Wörndl W, Koo C, Stienmetz JL (eds) Information and communication technologies in tourism 2021. Springer, Cham, pp 58–69. https://doi.org/10.1007/978-3-030-65785-7_5
33. Marchi V, Marasco A, Apicerni V (2023) Sustainability communication of tourism cities: A text mining approach. Cities 143:104590. https://doi.org/10.1016/j.cities.2023.104590
34. de Martínez García P, Herrero Crespo Á, de los García MM (2026) Sustainability certification and tourist behavior: the role of trust in certification bodies and destination social responsibility. Corp Soc Responsib Environ Manag 33(3):4260–4276. https://doi.org/10.1002/csr.70383
35. Mitchell RK, Agle BR, Wood DJ (1997) Toward a theory of stakeholder identification and salience: Defining the principle of who and what really counts. Acad Manage Rev 22(4):853–886. https://doi.org/10.5465/amr.1997.9711022105
36. Morsing M, Schultz M (2006) Corporate social responsibility communication: Stakeholder information, response and involvement strategies. Bus Ethics: Eur Rev 15(4):323–338. https://doi.org/10.1111/j.1467-8608.2006.00460.x
37. Nelson KM, Partelow S, Stäbler M, Graci S, Fujitani M (2021) Tourist willingness to pay for local green hotel certification. PLoS ONE 16(2):e0245953. https://doi.org/10.1371/journal.pone.0245953
38. Newig J, Schulz D, Fischer D, Hetze K, Laws N, Lüdecke G, Rieckmann M (2013) Communication regarding sustainability: Conceptual perspectives and exploration of societal subsystems. Sustainability 5(7):2976–2990. https://doi.org/10.3390/su5072976
39. Nguyen DT, Kuo K-C, Lu W-M, Nhan DT (2024) How sustainable are tourist destinations worldwide? An environmental, economic, and social analysis. J Hospitality Tourism Res 48(4):698–711. https://doi.org/10.1177/10963480231168286
40. Peters JH, Wardana A (2013) Tri Hita Karana: The Balinese philosophy of life. KPG (Kepustakaan Populer Gramedia), Jakarta
41. Podnar K (2008) Guest editorial: communicating corporate social responsibility. J Mark Commun 14(2):75–81. https://doi.org/10.1080/13527260701856350
42. Purvis B, Mao Y, Robinson D (2019) Three pillars of sustainability: In search of conceptual origins. Sustain Sci 14(3):681–695. https://doi.org/10.1007/s11625-018-0627-5
43. Putra KDC, Putra IKM, Kencanawati AAAM (2019) Communicating CSR on tourism industry: a preliminary case study of Bali. Jurnal ASPIKOM 3(6):1182–1199. https://doi.org/10.24329/aspikom.v3i6.342
44. Rahmawati PI, Jiang M, Law A, Wiranatha AS, DeLacy T (2019) Spirituality and corporate social responsibility: An empirical narrative from the Balinese tourism industry. J Sustainable Tourism 27(1):156–172. https://doi.org/10.1080/09669582.2018.1513006
45. Rantsi M, Garrod B, Sthapit E, Pesonen J (2023) Impact of sustainability communication on German tourists' willingness to pay for a Finnish cottage holiday. Scandinavian J Hospitality Tourism 23(4):283–299. https://doi.org/10.1080/15022250.2023.2284137

46. Roth D, Sedana G (2015) Reframing Tri Hita Karana: from 'Balinese culture' to politics. Asia Pac J Anthropol 16(2):157–175. https://doi.org/10.1080/14442213.2014.994674
47. Sánchez-Chaparro T, Soler-Vicén MÁ, Gómez-Frías V (2022) Be good and look good: communicating the triple bottom line through corporate websites. J Bus Res 144:136–145. https://doi.org/10.1016/j.jbusres.2022.01.089
48. Santos MC, Veiga C, Santos JAC, Águas P (2022) Sustainability as a success factor for tourism destinations: A systematic literature review. Worldw Hospitality Tourism Themes 14(1):20–37. https://doi.org/10.1108/WHATT-10-2021-0139
49. Schönborn G, Berlin C, Pinzone M, Hanisch C, Georgoulias K, Lanz M (2019) Why social sustainability counts: the impact of corporate social sustainability culture on financial success. Sustainable Prod Consum 17:1–10. https://doi.org/10.1016/j.spc.2018.08.008
50. Servaes J (2016) How 'sustainable' is development communication research? Int Communication Gaz 78(7):701–710. https://doi.org/10.1177/1748048516655732
51. Solís-Radilla MM, Hernández-Lobato L, Callarisa-Fiol LJ, Pastor-Durán HT (2019) The importance of sustainability in the loyalty to a tourist destination through the management of expectations and experiences. Sustainability 11(15):4132. https://doi.org/10.3390/su11154132
52. Spinelli R (2021) Communicating and promoting sustainability in tourism: an analysis of the official websites of the Italian regions. Eur J Tourism Res 29:2916. https://doi.org/10.54055/ejtr.v29i.2183
53. Stacks DW (2002) Primer of public relations research. Guilford Press, New York
54. Tiago F, Gil A, Stemberger S, Borges-Tiago T (2021) Digital sustainability communication in tourism. J Innov Knowl 6(1):27–34. https://doi.org/10.1016/j.jik.2019.12.002
55. Tölkes C (2018) Sustainability communication in tourism – A literature review. Tourism Manage Perspect 27:10–21. https://doi.org/10.1016/j.tmp.2018.04.002
56. Tran NL, Rudolf W (2022) Social media and destination branding in tourism: A systematic review of the literature. Sustainability 14(20):13528. https://doi.org/10.3390/su142013528
57. Turunen LLM, Halme M (2021) Communicating actionable sustainability information to consumers: The Shades of Green instrument for fashion. J Clean Prod 297:126605. https://doi.org/10.1016/j.jclepro.2021.126605
58. Vike I, Urbane M (2026) Evolving sustainability communication in small and medium-sized enterprises toward community-oriented engagement. https://doi.org/10.1007/s43621-026-03973-5. Discover Sustainability 7
59. Vipriyanti NU, Rustiarini NW, Andayani Citra ME, Sedana G (2025) The cultural landscape heritage sustainable strategy: Integration of agriculture and tourism in Bali. Discover Sustain 6:1201. https://doi.org/10.1007/s43621-025-00789-7
60. Vota V, Tettamanzi P (2026) Bridging the sustainability communication gap in fine dining: a mixed-methods study of Italian Michelin Green Star restaurants. Social Responsib J. https://doi.org/10.1108/SRJ-06-2025-0619

61. Wall G (1997) Sustainable tourism—unsustainable development. In: Wahab S, Pigram JJ (eds) Tourism, development and growth: the challenge of sustainability. Routledge, London, pp 33–49
62. Weder F (2022) Strategic problematization of sustainability reframing dissent in strategic communication for transformation. Public Relations Inq 11(3):337–360. https://doi.org/10.1177/2046147X211026857
63. Weder F (2023) The evolution of the sustainability story: strategic sustainability communication as niche construction. Int J Strategic Communication 17(3):228–244. https://doi.org/10.1080/1553118X.2023.2229304
64. Weder F, Karmasin M, Krainer L, Voci D (2021) Sustainability communication as critical perspective in media and communication studies—an introduction. In: Weder F, Krainer L, Karmasin M (eds) The sustainability communication reader: a reflective compendium. Springer VS, Wiesbaden, pp 1–12. https://doi.org/10.1007/978-3-658-31883-3_1
65. Wittmayer JM, Backhaus J, Avelino F, Pel B, Strasser T, Kunze I, Zuijderwijk L (2019) Narratives of change: how social innovation initiatives construct societal transformation. Futures 112:102433. https://doi.org/10.1016/j.futures.2019.06.005
66. Yin RK (1994) Case study research: design and methods, 2nd edn. SAGE, Thousand Oaks, CA

Figures

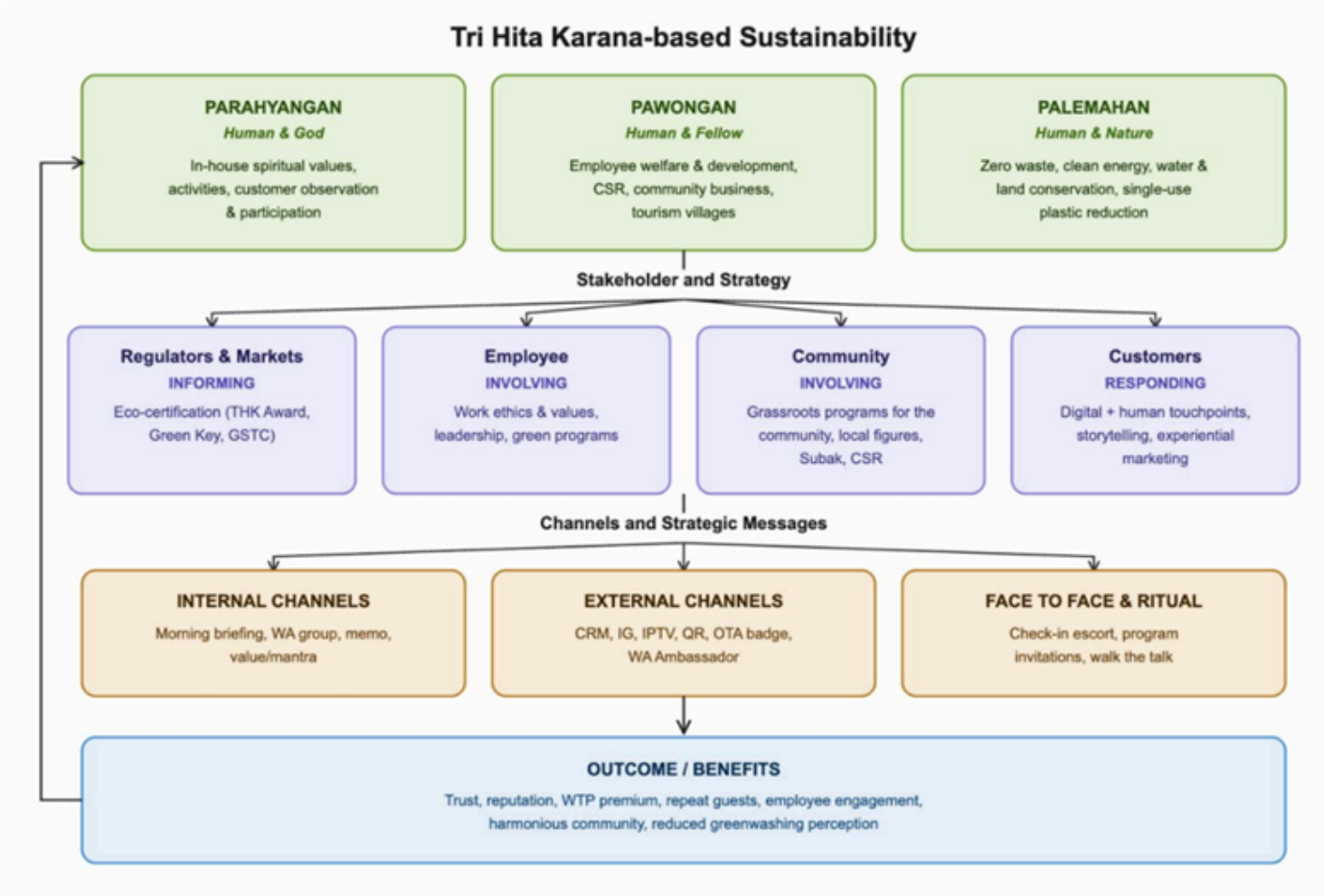

Figure 1

Spirituality-based (THK) corporate sustainability communication model for the Bali tourism industry.