

***Tri Hita Karana* in Indonesian Tourism Regulation: A Narrative Review**

Dhefara Hersaning Djati*

Department of Public Administration, Faculty of Administrative Science, Malang, Brawijaya University

*Corresponding author: dhefaraspensa3@student.ub.ac.id.

ABSTRACT

*This study discusses the importance of the Tri Hita Karana Philosophy as a conceptual framework for reflecting tourism services in Indonesia. Although Indonesian tourism regulations have comprehensive legal and administrative standards, local wisdom has not been explicitly incorporated as a normative base in service delivery. This study used a descriptive qualitative approach with the Narrative Literature Review (NLR) method. Data collection was conducted through library research and document analysis. The data obtained were 10 scientific journal articles about Tri Hita Karana (THK) and tourism services, as well as five major regulations of Indonesia concerning tourism and public services. The analysis was undertaken in the stages of identifying relevant literature, developing and critically appraising arguments, and synthesising the findings. The results indicate that the three dimensions of THK, *parahyangan* (human–God relationship), *pawongan* (human–human relationship), and *palemahan* (human–environment relationship) are substantially reflected in existing tourism regulations through principles of ethics and professionalism, stakeholder collaboration and protection of tourists' rights, and environmental sustainability. However, these values remain implicit and have not been systematically integrated into national tourism policies. The study argues that THK provides a holistic philosophical foundation capable of complementing formal legal frameworks by strengthening the ethical, social, cultural, and ecological dimensions of tourism governance. Integrating this local wisdom into tourism service policies would support more people-centered, environmentally sustainable, and culturally responsive tourism while enhancing the long-term competitiveness of Indonesia's tourism sector.*

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INTRODUCTION

Public services are one way the state fulfills citizens' basic rights and needs while supporting social welfare ([Al-farizi & Nuswardani, 2023](#); [Putri et al., 2025](#)). Law No. 25 of 2009 defines public services as activities provided by the state, corporations, and legally established institutions to meet citizens' needs for goods, services, and administrative services. Today, public services are not only about government administration but also about creating public value and responding to community needs ([Undang, 2024](#)). Tourism is one of the sectors included in public services. Therefore, this study examines how public service principles apply to government-controlled tourism services while distinguishing them from privately operated tourism businesses.

Tourism services involve people, technology, and other resources that work together to create value for users ([Beverungen et al., 2026](#)). These services include tourism destinations, travel services, and tourist transportation ([Ministry of Tourism of Indonesia,](#)

2016). However, tourism growth also brings challenges, such as environmental damage, cultural erosion, social inequality, and limited awareness of sustainable practices ([Mendes et al., 2022](#); [Cerisola & Panzera, 2025](#); [Fitriaty et al., 2024](#)). In Indonesia, these issues include waste generation, pollution, excessive use of natural resources, and limited environmental management ([Madya et al., 2025](#); [Pertiwi & Harmawan, 2022](#)).

One approach to address these challenges is the THK philosophy. Originating from Balinese local wisdom, THK emphasizes harmony between humans and God (*Parhyangan*), between people (*Pawongan*), and between humans and the environment (*Palemahan*) ([Wisnumurti et al., 2020](#); [Astawa et al., 2024](#); [Mendra et al., 2024](#)). These three principles provide a broader perspective on sustainable tourism by connecting spiritual, social, economic, cultural, and environmental values ([Kristinayanti et al., 2025](#); [Cahyani et al., 2025](#)).

Previous studies have widely studied THK in relation to sustainable tourism, community empowerment, cultural preservation, and local governance. However, its use as an analytical framework to investigate formal tourism service regulations in Indonesia has been less explored. Contemporary research tends to view THK predominantly as a cultural or sustainability principle, rather than as a values-based framework for critically assessing the normative dimensions of tourism governance. This research contributes to the literature by examining the extent to which the principles of *Parhyangan*, *Pawongan*, and *Palemahan* are embedded in Indonesia's tourism regulatory framework, and the normative gaps between formal regulatory standards and the values embedded in the local context.

This study uses a coding approach to identify regulatory provisions that reflect *Parhyangan*, *Pawongan*, and *Palemahan* based on their substantive meaning. Public services are expected to uphold professionalism, transparency, accountability, fairness, and legal certainty to effectively respond to community needs ([Widowati et al., 2025](#); [Zayniddinovich, 2025](#)). These principles are particularly relevant to tourism services involving government, businesses, and local communities. Based on this context, this study asks: (1) How are tourism services regulated in Indonesia? and (2) To what extent do these regulations reflect Tri Hita Karana, and what gaps remain?

METHOD

This study used the Narrative Literature Review (NLR) method with a descriptive qualitative approach. Qualitative research is needed to study and analyze social processes. The descriptive technique is useful for presenting conclusions in an organized way based on the data collected. The NLR approach was selected because it gives researchers a more comprehensive understanding of the subject, enabling them to review, evaluate, and synthesize findings from previous studies across different perspectives and methodologies. The data were collected through document analysis and a library study. The sources are scientific journal publications, policy papers, and national laws on tourism services and the THK concept. These resources were used to build the study's theoretical basis, trace the evolution of key concepts, and provide background data relevant to the field of inquiry.

We conducted the literature search in Google Scholar using the keywords "THK",

"public service", "tourism", and "*pariwisata*". We included only peer-reviewed articles published in Indonesian or English between 2018 and 2025. Ten articles were selected for in-depth analysis after full-text screening, and all are closely related to public services, governance, or tourism management. The selection of articles was guided by the research questions and the extent of discussion of THK, governance, public services, or tourism. Legal and policy documents were also collected from the JDIH and BPK RI portals. The review process followed the stages suggested by [Machi and McEvoy \(2016\)](#), i.e., selecting the research topic, reviewing relevant literature, critically appraising the evidence, and synthesizing findings. This approach was considered appropriate for examining how the values of THK are reflected in Indonesian tourism services and for identifying opportunities for future theoretical development. Relevant regulatory provisions were coded according to three THK dimensions: *Parhyangan* (ethics and spirituality), *Pawongan* (human relations and stakeholder protection), and *Palemahan* (environmental sustainability). We used predefined criteria to reduce interpretive bias. A provision was coded only when the regulation explicitly stated its connection to a particular dimension, reducing subjective interpretation.

RESULTS AND DISCUSSION

1. Searching the Relevant Data

Based on the method described above, the data sources in this study are divided into two: scientific journal articles related to tourism services in Indonesia and regulations or regulations as legal products. [Figure 1](#) illustrates the three dimensions of THK used to contextualize the analysis. The selected journal articles and the relevant regulations are listed in [Table 1](#) and [Table 2](#), respectively.

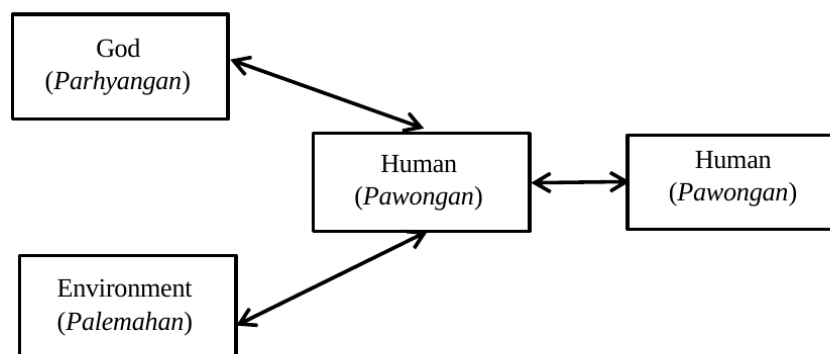


Figure 1. Visualization of Tri Hita Karana Philosophy

Source: Modified from [Mendra et.a. \(2024\)](#)

1.1. Journal Article Source

Table 1. List of Journal Articles Researched

No	Author (s), years	Brief Description
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1.	Ananta, Putri, Azzahra, Cahyana, & Shintya, 2024	THK concept fosters cultural preservation, social harmony, and environmental sustainability in the village of Panglipuran.
2.	Suacana, Sudana, & Dana, 2024	THK offers a value-based framework for Collaborative governance between Customary and Administrative Villages.
3.	Pujaastawa & Sudana, 2022	THK is used as a framework for sustainable tourism management at Uluwatu Temple.
4.	K. Putri & Putra, 2022	The study shows that the THK concept is a local wisdom framework for strengthening culturally responsive public policy.
5.	Riani, 2022	THK <i>may improve the professionalism of public services</i> , employee competence, and service quality.
6.	Angga & Pradana, 2021	THK creates a synergy between the formal village administration and the traditional institutions.
7.	Suciptawati, Wesnawa, & Mudana, 2021	Based on the THK, leadership positively influences employees' motivation, work ethic, and performance.
8.	Wijaya & Permadhi, 2021	THK offers a normative foundation for culturally grounded tourism governance in Bali.
9.	Aryantini, Agung, & Dantes, 2018	Managing the THK basis affects organizational effectiveness and teacher performance.
10.	Wiryawan, Perbawa, & Julianti, 2018	This research demonstrates integrating local Balinese values into technology-based public service innovation.

Source: Processed by researcher

1.2. Source of Related Regulations

Table 2. List of Related Regulations to Tourism Services in Indonesia

No.	Regulation Name	Relevance to Tourism Services
1.	Law No. 10 of 2009 concerning Tourism (several provisions have been amended recently by Law No. 18 of 2025)	It is the main legal basis in the implementation of tourism in Indonesia. This law regulates tourists' rights, business actors' obligations, types of tourism businesses, service standards, business certification, and the competence of the tourism workforce. The most relevant articles are Article 20, Article 26, and Article 53–55.
2.	Law Number 25 of 2009 concerning Public Services	This regulation provides the basis for implementing professional, transparent, accountable, and community-satisfying services. The principles in this law also serve as a reference for public services, including in the tourism sector organized by the government and local governments.
3.	Law Number 8 of 1999 concerning Consumer Protection	This law provides legal protection for tourists as consumers of tourism services, including the right to security, comfort, accurate information, proper services, and compensation if they suffer losses from using tourism services.
4.	Government Regulation Number 24 of 2023 concerning Certification of Work Competency in the Tourism Sector	Regulates how to implement tourism workforce competency certification to improve the professionalism of human resources and the quality of service to tourists. This regulation replaces Government Regulation Number 52 of 2012.

No.	Regulation Name	Relevance to Tourism Services
5.	Regulation of the Minister of Tourism and Creative Economy Number 6 of 2020 concerning the Implementation of Tourism Business Certification.	Regulating tourism business certification procedures to ensure that each business meets service standards, management, security, comfort, and service quality in accordance with applicable regulations.

Source: Processed by researcher

2. Phase One: Reviewing the Relevant Literature

Reviewing the Relevant Literature aims to identify and analyze various literature that is related to the research focus. The following are the results of the analysis of the relationship between articles that discuss the concept of THK, associated with the context of national-level regulations. The comparison of the reviewed articles across the three THK dimensions is presented in [Table 3](#).

Table 3. Article Review Results

No.	Author & Year	Study Focus	Parhyangan (Human–God Relationship)	Pawongan (Human–Human Relationship)	Palemahan (Human–Environmental Relationship)
1	Ananta, Putri, Azzahra, Cahyana, & Shintya, 2024	Implementasi Tri Hita Karana dalam kehidupan masyarakat adat dan dampaknya pada kesejahteraan sosial	Routine traditional rituals and ceremonies that strengthen the cultural identity and spiritual cohesion of the village	Strengthening social relations between villagers; Social Welfare Increased Through Gotong Royong	Environmental conservation through sustainable agriculture and customary law-based spatial planning
2	Suacana, Sudana, & Dana, 2024	Collaborative governance antara Desa Dinas dan Desa Adat	Joint decision-making based on spiritual values and deliberation as the foundation of village governance	Collaboration between Dinas Village and Customary Village officials in natural resource management, finance, planning, implementation, and development supervision	Cooperation in sustainable management of natural resources and the village environment
3	Pujaastawa & Sudana, 2022	Model pengelolaan kawasan wisata berbasis Tri Hita Karana untuk pariwisata berkelanjutan	The spiritual aspect (parhyangan) as a tourist attraction as well as a controller of tourism development policies	The social aspect (pawongan) as an attraction as well as a subject of tourism development involving the local community	Physical/natural aspects (palemahan) as tourist attractions and sustainable environmental preservation objects
4	K. Putri & Putra, 2022	Aktualisasi nilai Tri Hita Karana dalam kebijakan publik penanganan pandemi Covid-19	The spiritual values of Tri Hita Karana strengthen the resilience of the community; Customary Village-based Task Force brings a spiritual dimension in pandemic response	The policy of the Customary Village-based Gotong Royong Task Force integrates the values of togetherness and social solidarity of Tri Hita Karana	Protecting the community environment from the spread of the pandemic through the management of public spaces based on local values

No.	Author & Year	Study Focus	Parhyangan (Human-God Relationship)	Pawongan (Human-Human Relationship)	Palemahan (Human-Environmental Relationship)
5	Riani, 2022	Harmonisasi ASN berbasis Tri Hita Karana untuk pelayanan publik berkualitas	The value of 'Harmonious' in ASN Morals is sourced from Tri Hita Karana; building a conducive work environment based on local spiritual values	Excellent service to the community; respect differences of opinion; helping others learn & perform with the highest quality	The creation of a conducive work environment that has an impact on excellent service to the community
6	Angga & Pradana, 2021	Sinergi Desa Dinas & Desa Adat dalam pembangunan desa berbasis Tri Hita Karana	Tri Hita Karana as the philosophical foundation that underlies the relationship between village institutions in development	Participatory communication and coordination between village institutions; deliberations on the basis of regulations to reach a mutual agreement	Sustainable management of the environment and village space through institutional synergy
7	Suciptawati, Wesnawa, & Mudana, 2021	Kontribusi kepemimpinan berbasis Tri Hita Karana terhadap kinerja pegawai	Leadership based on the spiritual values of Tri Hita Karana forms the ethics and integrity of leaders in the service of public organizations	Tri Hita Karana - Based Leadership encourages work motivation and work ethic of employees in serving the organization and society	A harmonious and conducive work environment is realized through leadership based on Tri Hita Karana
8	Wijaya & Permadhi, 2021	Integrasi Tri Hita Karana dalam regulasi hukum kepariwisataan Bali	The Regional Regulation requires the implementation of tourism to respect customs, religious ceremonies, and sacred places	A standard of cultural tourism service that places human relationships at the core of attraction and interaction	Regulations on natural environmental protection in Balinese cultural tourism implementation standards
9	Aryantini, Agung, & Dantes, 2018	Manajemen sekolah berbasis Tri Hita Karana dan dampaknya pada kinerja guru	The spiritual value of Tri Hita Karana in school management shapes a meaningful and ethical organizational climate	The leadership of the principal's servants and the culture of the school based on Tri Hita Karana encourages teacher satisfaction & performance in serving students	A harmonious and conducive school environment as a 'palemahan' supports teacher performance (school culture 88.18% in the good category)
10	Wirawan, Perbawa, & Julianti, 2018	Inovasi sistem pelayanan publik berbasis ICT dan kearifan lokal Bali (Tri Hita Karana)	The spiritual value of Balinese local wisdom is the foundation of public service ethics that have noble value	ICT-based public service innovation that serves a heterogeneous society	The use of technology to expand the reach of services to communities across regions

Source: Processed researcher

From the ten articles, it can be concluded that the concept of THK can indeed be associated with services or public affairs. The relationship will be clearer when viewed from the following table: [Table 4](#) summarizes these connections between THK dimensions and public service practices.

Table 4. Key Points of the Article Conclusion

Dimensions	Manifestations in Public Service	Supporting Articles
Parhyangan in Public Service	Spiritual values and service ethics; leadership with integrity; The Philosophical Foundations of Public Policy	Harmonization of SMART Public Services (Riani, 2022); THK Leadership & Employee Performance (Suciatawati et al., 2021)
Pawongan in Public Service	Inter-agency collaboration; community participation; human-centered service innovation; Responsive Policy	Collaborative Governance (Suacana et al., 2024); ICT Public Service Innovation (Wiryawan et al., 2018); Covid-19 Policy (Putri & Putra, 2022); Village Governance (Angga & Pradana, 2021)
Palemahan in Public Service	Public environment management; sustainable tourism services; Conducive Work Environment	THK Uluwatu Tourism Model (Pujaastawa & Sudana, 2022); Bali Regional Regulation Tourism Regulation (Wijaya & Permadhi, 2021)
THK as a Policy Framework	THK is the foundation for legal/regulatory innovation, bureaucratic innovation, and legitimacy of local government programs	All 10 articles show the relevance of THK as the basis of public affairs policy and practice

Source: Processed by researcher

Adjusting to the *values of* THK above, a reflection can be produced for the regulations related to tourism services above as follows: The corresponding regulatory reflections are detailed in [Tables 5, 6, 7, 8, and 9](#), covering the five regulations examined in this study.

Table 5. Reflection on Law No. 10 of 2009 concerning Tourism (amended by Law No. 18 of 2025)

Dimensions of THK	Relevant Articles	Regulatory Content	Reflection on the Value of THK
<i>Parhyangan</i>	Article 20 (rights of tourists), Articles 53-55 (human resource competence)	Service standards, labor competencies, and tourism business certification	A high standard of service reflects the ethics of devotion and integrity (the core of <i>Parhyangan's values</i>).

<i>Pawongan</i>	Article 26 (obligations of business actors)	Obligations of business actors: providing accurate information, non- discriminatory services, ensuring safety	Harmonious relationship between business actors and tourists as fellow human beings (<i>Pawongan core</i>)
<i>Palemahan</i>	Article 20 (tourists' right to a healthy environment)	Tourists have the right to a healthy, clean, and sustainable environment	Tourism that maintains ecological balance (tangible manifestation of <i>Palemahan</i> values)

Source: Processed researcher

Table 6. Reflection on Law No. 25 of 2009 concerning Public Service

Dimensions of THK	Relevant Principles	Regulatory Content	Reflection on the Value of THK
<i>Parhyangan</i>	Accountability & Integrity	Honest, transparent, and accountable service delivery	Integrity and honesty in service reflect <i>Parhyangan</i> 's spiritual value: serving sincerely
<i>Pawongan</i>	Community satisfaction & non- discrimination	Services that are satisfaction-oriented, respect diversity, and ensure fair access	Service that humanizes humans, without discrimination (the core of <i>Pawongan</i> harmony)
<i>Palemahan</i>	Conducive service environment	Standardize facilities and service environments to make them comfortable and safe for users	Harmonious and comfortable service environment (reflection of <i>Palemahan</i> 's values in public spaces)

Source: Processed by researcher

Table 7. Reflection on Law No. 8 of 1999 concerning Consumer Protection

Dimensions of THK	Relevant Principles	Regulatory Content	Reflection on the Value of THK
<i>Parhyangan</i>	The right to true and honest information	Business actors should communicate information that is truthful, comprehensible and accurate.	Honesty is a form of integrity (<i>Parhyangan</i>); serving with sincere and honest intentions

<i>Pawongan</i>	Right to safety, convenience, and compensation	Tourists are entitled to safety, comfort, decent service, and compensation if they are harmed	Placing tourists as human beings whose rights are respected (the most direct manifestation of <i>Pawongan</i>)
<i>Palemahan</i>	The right to a safe & healthy environment	Consumers have the right to a safe, healthy, and clean environment	The safety of the tourist environment is part of the balance of <i>Palemahan</i> (healthy nature supports quality tourism)

Source: Processed by researcher

Table 8. Reflection on Government Regulation No. 24 of 2023 concerning Tourism Work Competency Certification

Dimensions of <i>Tri Hita Karana</i>	Relevant Principles	Regulatory Content	Reflection on the Value of THK
<i>Parhyangan</i>	Professionalism & work ethic	Competency certification as a standard for tourism HR professionalism; Encourage a high work ethic	Working professionally and dedicatedly is the manifestation of <i>Parhyangan</i> : devotion means more than work
<i>Pawongan</i>	Quality of service to tourists	Improving human resource competence aims to improve the quality of service to tourists	Competent tourism human resources are able to build harmonious relationships with tourists (<i>Pawongan's</i> core values)
<i>Palemahan</i>	Ecotourism & environmental competencies	Competencies include responsible and sustainable management of the tourism environment	Tourism human resources who understand environmental sustainability are the embodiment of <i>Palemahan's</i> values in professional practice

Source: Processed by researcher

Table 9. Reflection on Permenparekraf No. 6 of 2020 concerning Tourism Business Certification

Dimensions of THK	Relevant Principles	Regulatory Content	Reflection on the Value of THK
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<i>Parhyangan</i>	Integrity and business ethics standards	Tourism businesses must meet transparent, accountable, and quality management standards	Ethical and integrity business management (reflecting the value of honesty and <i>devotion of Parhyangan</i>)
<i>Pawongan</i>	Standard of service & guest satisfaction	Certification ensures the standard of service to tourists: hospitality, professionalism, and <u>responsiveness</u>	Excellent service to tourists as fellow human beings who are respected for their dignity (the core of <i>Pawongan's</i> values)
<i>Palemahan</i>	Environmental & safety standards	Tourism businesses are required to meet safety, environmental cleanliness, and responsible waste management standards	Balance between business activities and environmental sustainability (a direct manifestation of <i>Palemahan's</i> values in tourism business operations)

Source: Processed by researcher

Overall, these five regulations cover the three dimensions of THK in a complementary way: *Parhyangan* is based on ethics and service integrity, *Pawongan* ensures respect for tourists' rights and dignity, and *Palemahan* ensures environmental sustainability as the foundation of quality, responsible tourism.

3. Phase Two: Developing an Argument and Critically Evaluating the Literature

This study's crucial point is a critical analysis of the literature under review. The Balinese local wisdom-based THK philosophy is argued to have great potential as a value-based framework to assess and improve Indonesian tourism services. This argument is elaborated by comparing the three aspects of THK, *parhyangan*, *pawongan*, and *palemahan*, with the regulations of national tourism. According to the research, current regulations, while providing a comprehensive legal framework, have not specifically addressed local knowledge and cultural values. *Tri Hita Karana* thus bridges the formal legal framework and social ethics. The framework provides a scientific basis for incorporating normative and philosophical elements to achieve more humanistic, ecologically conscious, and sustainable tourism services, not as a by-product of cultural romanticism. Additionally, a genuine tension arises from this situation, not a simple complementarity, as tourism businesses and agencies may fulfill all the criteria for adherence to standardized regulations but ultimately fail to meet THK's spiritual and relational requirements.

3.1. THK Relationship to Tourism Services

A. Law No. 10 of 2009 concerning Tourism (amended by Law No. 18 of 2025)

The legal framework promotes the preservation of ecological balance in tourism, aligning with tourists' right to a healthy and sustainable environment under Article 20. As a whole, the law's structure of rights, obligations, and competency standards encompasses all three dimensions, but it does so through technical and procedural language, rather than an explicit philosophical or ethical framework, as was done with other regulations reviewed.

B. Law No. 25 of 2009 concerning Public Services

Law Number 25 of 2009 concerning Public Services. The principles of public service are professional, transparent, accountable, non-discriminatory, and citizen-oriented. Such principles regard tourists as consumers of services, whose rights must be protected by the authorities and the tourism service providers. According to THK, the law talks about *pawongan* in its promotion of respectful, fair, and responsible relations between stakeholders. Transparency and accountability are *parhyangan* as they bolster ethical integrity in public service governance. But the application of these principles in the tourism sector is uneven, especially in local government services. More than administrative functions, tourism services embrace cultural, emotional, and spiritual experiences. As such, THK is a valuable framework that can be used in addition to formal legal provisions to ensure public service delivery that supports not only administrative efficiency but also holistic and sustainable tourism experiences.

C. Law No. 8 of 1999 concerning Consumer Protection

The protection of tourists as consumers of tourism services is legally provided for by Law No. 8 of 1999 on Consumer Protection. It provides guarantees of safety, comfort, accurate information, service quality, and compensation for losses, helping establish a more balanced relationship between tourists and tourism business actors. This rule aligns with the *pawongan* value of THK, which encourages mutual respect, trust, and responsibility between service providers and visitors. Increased tourist confidence in Indonesian destinations also supports effective consumer protection and contributes to *parhyangan* by creating a sense of security and peace during travel. Consumer protection mechanisms, however, have remained largely reactive, as they are mostly used after disputes have arisen. From the perspective of THK, especially *pawongan*, tourism enterprises should take a more preventive and ethical stance by prioritizing tourists' welfare and rights before conflicts arise, rather than relying on legal remedies.

D. Government Regulation No. 24 of 2023 concerning Certification of Work Competency in the Tourism Sector

Government Regulation Number 24 of 2023 on Work Competency Certification in the Tourism Sector aims to improve the professionalism of tourism human resources through competency certification. Beyond technical skills, the regulation emphasizes service ethics, intercultural communication, and professional conduct. From the THK

perspective, these competencies represent *pawongan* in respectful and inclusive interactions with tourists, *parhyangan* in preserving and promoting local cultural and spiritual values, and *palemahan* in environmental awareness and sustainable tourism practices. Nevertheless, it remains more oriented toward technical and procedural standards and places less emphasis on ethical values and local wisdom in competency certification. Integrating THK and other indigenous values into national competency standards will strengthen the character of Indonesia's tourism workforce, so they possess not only technical qualifications but also cultural roots, ethical responsibility, and a commitment to sustainable tourism development.

E. Permenparekraf No. 6 of 2020 concerning Tourism Business Certification

Every tourism business must adhere to service standards, management, safety, comfort, and service quality through a business certification system, according to Minister of Tourism and Creative Economy Regulation Number 6 of 2020 concerning the Implementation of Tourism Business Certification. This regulation is an important tool for maintaining the quality of the tourism business ecosystem overall, from accommodation, restaurants, and travel agencies to tourist attractions. Tourism business standards are implemented holistically from the perspective of THK. The value of *pawongan* is obtained by providing quality services to tourists and prioritizing tourists' satisfaction and safety. This is reflected in the value of *palemahan*, which is reflected in the requirements for sustainable environmental management, including waste management, energy consumption, and ecosystem preservation around tourist destinations. Meanwhile, the value of *parhyangan* is carried out through tourism businesses' obligation to respect the local community's cultural values, customs, and spirituality, especially in cultural tourism destinations such as Bali.

Critically, the mechanism of business certification still faces major problems related to the consistency of standard implementation throughout Indonesia. Differences in capacity between tourism businesses in major destinations such as Bali and Lombok and those in developing destinations such as Eastern Indonesia create a service-quality gap that still needs to be addressed. THK's philosophy of balance and sustainability could inspire certification standards that are not only technically uniform but also adaptable to diverse local cultural and environmental contexts.

3.2. A Gap and Opportunity

The analysis has identified three interconnected gaps in the existing tourism regulatory framework. First, a normative gap exists between the technical and procedural orientation of formal regulations and the value-based principles embedded in THK. Regulations typically emphasize measurable standards, competencies, procedures, and administrative compliance, giving less explicit attention to the ethical, spiritual, relational, and culturally embedded dimensions of service. Second, a disconnect exists between nationally standardized regulations and the diverse cultural, ecological, and socio-economic settings in which tourism services are provided. Third, institutions can

accommodate locally embedded value systems in tourism governance without undermining formal regulatory standards. In this regard, THK can be seen as an additional normative framework that supports, rather than replaces, existing legal and administrative instruments. Rather, it complements rather than substitutes formal regulation

4. Phase Three: Synthesizing the findings

THK offers a complementary normative lens for tourism governance: Parhyangan is ethics, Pawongan is human relations, and Palemahan is environmental sustainability. It does not replace formal regulation, but can add to the implementation of formal regulation by means of culturally based values.

A. *Parhyangan*: Building a More Meaningful Service Ethic

According to the *Parhyangan* dimension, all actions, including services, must be performed with sincere intentions as meaningful devotion. In the tourism rules context, this value indicates that HR competency certification (PP No. 24 of 2023) should be regarded not only an administrative formality, but as a pledge to serve sincerely. Law No. 25 of 2009 concerning Public Services, which emphasizes accountability and transparency, is also the strongest regulation reflecting this value. Honest public service is a form of integrity that is rooted in spiritual values. Research by [Suciptawati et al. \(2021\)](#) states that THK-based leadership has a significant effect on employee performance of 24.5%, and the combination of THK-based leadership, motivation, and work ethic has an effect of 49.3%. This is empirical evidence that the internalization of *Parhyangan* values in tourism HR management will lead to the real and measurable improvement of service quality.

B. *Pawongan*: Putting People in the Spotlight

The *Pawongan* dimension is the principle that human relationships should be based on mutual respect, mutual cooperation, and sincere service. In tourism regulations, this value is most strongly reflected in Law No. 8 of 1999 on Consumer Protection and Law No. 10 of 2009 on Tourism, which both position tourists as people with the right to safety, comfort, accurate information, and compensation for losses. Furthermore, the value of *Pawongan* encouraging collaboration between institutions is an important lesson from the research of [Suacana et al. \(2024\)](#) on *collaborative governance* of Service Villages and Customary Villages in Ubud. In the context of national regulations, this means synergy among the central government, local governments, business actors, and local communities is key to effective implementation of tourism regulations.

C. *Palemahan*: Making Environmental Sustainability a Mandatory Standard

The *Palemahan Dimension* teaches that humans and nature must live in balance. In tourism, this means tourism development should not come at the expense of nature conservation. Permenparekraf No. 6/2020 on Tourism Business Certification is the strongest regulation reflecting this value because it requires tourism businesses to meet

environmental, cleanliness, and responsible waste-management standards. The THK-based tourism model in the Uluwatu Temple area ([Pujaastawa & Sudana, 2022](#)) found that the *Palemahan* approach concretely improves the economic welfare of local communities while preserving the environment, an ideal model to be adopted in strengthening national tourism business certification regulations. [Pujaastawa and Sudane \(2022\)](#) derived their findings from one case study in the Uluwatu Temple area and did not intend to test causal or generalizable effects. It is presented as an illustrative example of *palemahan-based* management in one specific context, rather than as proof that comparable outcomes would be observed at other tourism sites or under national certification standards.

Thus, these findings support several recommendations arising from THK's reflection on tourism services in Indonesia. These guidelines differ in their evidential basis: some stem directly from observed patterns in the reviewed literature and regulations, while others are normative extensions of those findings that the authors translated into policy proposals. The resulting policy recommendations are summarized in [Table 10](#).

Table 10. Policy Recommendations from the Reflection Results

Dimensions of THK	Policy Recommendations	Strengthened Policy
<i>Parhyangan</i>	Adding a service ethics module based on local cultural values in the tourism human resource competency certification curriculum; making integrity and work ethic the main performance indicators of civil servants in the tourism sector	Government Regulation No. 24 of 2023 (Competency Certification); Law No. 25 of 2009 (Public Services)
<i>Pawongan</i>	Development of collaboration between stakeholders (government, business players, and communities) as a condition for business certification; strengthening of the system of local community participation in the development of tourist destinations	Law No. 10 of 2009 (Tourism); Law No. 8 of 1999 (Consumer Protection); Permenparekraf 6 of 2020
<i>Palemahan</i>	Require an environmental impact assessment (EIA) in every new tourism business certification; Integrating environmental sustainability indicators in business certification assessment standards	Permenparekraf 6 of 2020 (Business Certification); Law No. 10 of 2009 (Tourism)

Source: Processed by researcher

CONCLUSION

Based on the literature review, analysis of ten articles, and examination of five

major regulations governing tourism services in Indonesia, this study suggests that the THK philosophy is a relevant conceptual framework for improving tourism service delivery. The principles contained in Law No. 10 of 2009 concerning Tourism as amended by Law No. 18 of 2025, Law No. 25 of 2009 concerning Public Services, Law No. 8 of 1999 concerning Consumer Protection, Government Regulation No. 24 of 2023 concerning Tourism Workforce Competency Certification, and Minister of Tourism and Creative Economy Regulation No. 6 of 2020 concerning Tourism Business Certification are very much in line with its three dimensions, namely *parhyangan*, *pawongan*, and *palemahan*. The results show that *palemahan* is reflected in promoting environmental preservation, sustainable destination management, and responsible tourism practices. *Pawongan* is reflected in protecting tourists' rights, providing quality service, developing human resources, and collaborating with stakeholders. *Parhyangan* is reflected in integrity, ethics, professionalism, and accountability. These factors promote people-centered tourism services that are socially aware and ecologically sustainable.

The analysis also shows that the existing legal framework regulates the technical and administrative aspects of tourism services comprehensively but pays little attention to ethical values, spirituality, local wisdom, and harmonious relationships among people, culture, and the environment. THK can thus complement formal regulations by providing a philosophical background that strengthens the moral, social, cultural, and ecological dimensions of tourism governance. The study concludes that integrating tourism regulations with THK philosophy provides a holistic strategy for tourism service development. This incorporation not only helps to meet legal and professional standards, but also supports cultural preservation, community well-being, environmental sustainability, and the long-term competitiveness of Indonesia's tourism industry.

CONFLICT OF INTEREST

The author declares no conflict of interest in this article.

AUTHOR CONTRIBUTION

DHD: Developed the initial idea and research framework, and designed the methodological approach of this study. The author also carried out the investigation, organized and maintained the research data, and conducted the formal analysis. In addition, DHD prepared the visual presentation of the findings, wrote the first draft of the manuscript, and later revised and refined it into its final form.

ETHICAL STATEMENT

Ethical approval is not applicable to this manuscript. This study is a narrative literature review based on published scientific articles and publicly available legal documents, and it did not involve human participants, animal subjects, or personal data.

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DECLARATION OF GENERATIVE AI

During the preparation of this work, the author used QuillBot to improve grammar and paraphrase the text, and Mendeley to manage citations and references. The author subsequently reviewed and edited the content as necessary and remains fully responsible for the content of the published article.

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