



The Implementation of *Tri Hita Karana* Local Wisdom in Shaping The Character of Hospitality Accounting Students

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ABSTRACT

This study aims to examine the implementation of Tri Hita Karana in the Hospitality Accounting Management Study Program and its role in developing accountant character. The research employs a qualitative descriptive method, involving data reduction, data presentation, and conclusion drawing as analytical procedures. The findings reveal that the Parhyangan element is implemented through activities such as praying before practical sessions and during holidays. This fosters the development of integrity and creativity in accountants. The Pawongan element is reflected in practicum activities conducted in laboratories, adhering to Standard Operating Procedures and incorporating English in account numbers and roleplay exercises. These practices nurture competence, analytical skills, and communication abilities in students. Finally, the Palemahan element is observed through environmentally conscious actions, such as minimizing electricity and air conditioning usage and implementing waste sorting. This contributes to the development of technological skills and time management in future accountants.

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1. INTRODUCTION

A good higher education institution is expected to meet institutional performance standards. The standard used to measure the performance of educational institutions is the Main Performance Indicators (IKU) of the Ministry of Education and Culture (Decree of the Minister of Education and Culture No. 3/M/2021, 2022). These Main Performance Indicators serve as a way to produce graduates with competencies who are more competitive. This benefits higher education institutions.

The Ministry of Education and Culture has launched eight Main Performance Indicators (IKU) as the foundation for higher education transformation: 1) Graduates secure decent jobs with wages above the regional minimum wage, become entrepreneurs, or continue their studies; 2) Students gain off-campus experiences through internships, village projects, teaching, research, entrepreneurship, and student exchanges; 3) Lecturers engage in off-campus activities to gain industrial experience or work at other institutions; 4) Professionals teach on campus or recruit lecturers with industrial experience; 5) Lecturers' work (research and community service) is utilized by the community and receives international recognition; 6) Study programs collaborate with world-class partners in curriculum development, internships, or graduate employment; 7) Collaborative and participatory classrooms are implemented through project-based evaluations or case study methods; 8) Study programs meet international standards through international accreditation or certification. (Decree of the Minister of Education and Culture No.3/M/2021, 2022).

Producing graduates who secure decent jobs with wages above the regional minimum wage, become entrepreneurs, and reduce the waiting period for employment is a challenge for educational institutions. To address these challenges, institutions must continuously improve their performance to remain competitive. The rapid changes in the business environment due to globalization require educational institutions to face various obstacles and challenges. Moreover, the unstable economic conditions, as well as the security and political situations that are not yet fully conducive, pose significant hurdles in operational activities.

The increasingly intense competition among vocational education institutions has led them to collaborate with lecturers. This collaboration is expected to attract public interest and, ultimately, increase the number of

students (Lakin Politeknik Pariwisata Bali, 2022). Dalam rangka menyiapkan mahasiswa yang mampu menghadapi perubahan sosial, budaya, dunia kerja dan kemajuan teknologi yang pesat, kompetensi mahasiswa harus disiapkan untuk menyesuaikan dengan kebutuhan zaman. Link and match tidak saja dengan dunia industri dan dunia kerja tetapi juga dengan masa depan yang terus berubah dengan cepat. Sehingga perguruan tinggi akademik maupun vokasi mempersiapkan proses belajar yang merdeka sesuai program pemerintah yaitu merdeka belajar kampus merdeka (Walenta et al., 2023).

Vocational higher education institutions are required to design and implement innovative learning processes to enable students to achieve optimal learning outcomes, encompassing attitudes, knowledge, and skills that remain relevant. The Merdeka Belajar Kampus Merdeka policy in vocational higher education is expected to address these demands. The Independent Campus initiative represents autonomous and flexible higher education learning, fostering an innovative and unrestrictive learning culture tailored to student needs (Adriani, Lusiana, 2014).

An effective learning process is one of the manifestations of student-centered learning, which is essential. Learning within the Independent Campus framework offers challenges and opportunities for the development of students' innovation, creativity, capacity, personality, and needs. It also nurtures independence in seeking and discovering knowledge through real-world dynamics and realities, including skill requirements, real-life problems, social interactions, collaboration, self-management, performance demands, targets, and achievements. Through a well-designed and implemented Merdeka Belajar program, students' hard and soft skills will be strongly developed.

Vocational education programs are a continuation of secondary education, equivalent to higher education. These programs aim to prepare a workforce capable of defining expertise and skills in their respective fields, ready to work, and able to compete globally (Zen & Ariani, 2022). The character of an accountant can fulfill these objectives by incorporating local wisdom, utilizing the momentum of the accounting process through position, strength, and intelligence as a reference for the principles of professionalism. Hotel accountants must possess integrity, competence, analytical skills, communication skills, technological proficiency, time management, teamwork, and creativity. The character of hotel accountants is essential for handling tasks related to both the internal and external aspects of a hotel (Susanti & Wiryanata, 2024).

If accountants lack power and integrity, the code of ethics plays a direct role, as the code of ethics is akin to a sacred scripture. It consistently binds and guides every task undertaken by accountants. The concept of *adigung adigung adiguna* (pride in one's abilities, strength, and intelligence) has both positive and negative effects, depending on the accountant's personal perspective. An accountant's personality determines how they approach and respond to their work. When the traits of *adigung adigung adiguna* weaken, accountants should remain independent and return to their essence as imperfect beings created by God (Reraja, 2019).

The Hospitality Accounting Management Study Program is the only program focused on preparing human resources in the field of hospitality accounting. As a result, many prospective students from across Indonesia, representing various religions, are attracted to this program. This diversity makes it interesting to study how the implementation of *Tri Hita Karana* can be carried out in a context where students come from different religious backgrounds. The application of *Tri Hita Karana* in the learning process strengthens students' character in facing global competition (Mahendra & Kartika, 2021).

Tri Hita Karana, a form of local wisdom, fosters student character and creates harmonious living. It serves as a principle for all communities in managing the natural physical environment wisely to achieve harmony, allowing natural resources to provide maximum benefits for human life over an unlimited time span (Agung et al., 2024). This effort ensures the conservation of natural resources and avoids damage that could endanger life. Here, *Tri Hita Karana* plays a role as a foundation for human life in conducting activities, with positive impacts for future generations.

The implementation of *Tri Hita Karana* in the learning process can be achieved by providing students with practical training, enhancing skills, and encouraging interaction with their environment. This approach helps develop students' environmental awareness, equipping them with essential character traits for working in the industry (Dikta, 2020).

2. METHODS

This research uses a qualitative descriptive method, which is a common research design for studying research objects naturally and without prior planning. Descriptive means that the research results will be described based on the findings without drawing a conclusion. The research sources include third-semester students from the Hospitality Accounting Management program and lecturers teaching accounting courses in the third semester.

The research instruments are the researcher themselves, writing tools, an interview guide, and a mobile phone as a voice recorder. Data were collected through interviews and direct field observations. Data were analyzed using the data analysis procedure outlined by Miles and Huberman (Sugiyono, 2021). The stages of data analysis include data reduction, data presentation, and conclusion drawing

3. RESULTS AND DISCUSSION

3.1 Tri Hita Karana: Framework for Building Student Character and Spirituality

The implementation of Tri Hita Karana from the perspective of Parhyangan involves engaging in harmonious activities with God Almighty, which is reflected in students performing prayers on significant religious holidays. The implementation of Pawongan, according to this concept, emphasizes that the most important factor in the existence of nature is Brahman, as Brahman is the giver of the soul, providing life and sustenance to humans. Humans, as stewards and movers of the natural world, have the capacity to carry out technical tasks and possess experiential skills. These abilities are key determinants that influence human behavior in achieving life goals, both individually and collectively. Based on these abilities, the Hospitality Accounting Management program has managed to organize the practicum environment according to Tri Hita Karana, with the benefits being experienced by the students. Regarding Palemahan, the essence of Tri Hita Karana is an attitude of caring for the natural environment. Various efforts have been made, driven by the motivation to apply Tri Hita Karana in environmental management. These efforts have included: keeping the practicum area clean, creating a cool and beautiful atmosphere, fostering a comfortable and enjoyable learning environment, organizing the space to make it lush, and maintaining health.

Tri Hita Karana originates from three words: Tri, which means three; Hita, which means happiness; and Karana, which means cause. Thus, Tri Hita Karana refers to the three causes of happiness. This concept is a resilient philosophy of life for Hindus. It encompasses principles that preserve cultural and environmental diversity amidst the forces of globalization and homogenization. Fundamentally, the essence of the Tri Hita Karana teaching emphasizes three relationships in human life: relationships with fellow human beings, relationships with the surrounding environment, and relationships with God. Each of these relationships has a guiding principle of respect for other aspects around it. The implementation of this principle must be balanced and harmonious. Balance and happiness will be achieved when humans strive for and avoid any harmful actions towards their environment.

The Tri Hita Karana concept is divided into three values: 1) Ethics towards God Almighty (Parahyangan); 2) Ethics towards fellow humans (Pawongan); and 3) Ethics towards the environment (Palemahan). This teaching introduces values of coexistence in terms of instilling religious values, cultivating social values, promoting gender appreciation, fostering values of justice, democracy, honesty, perseverance, responsibility, and respect for the environment (Donder in Parmajaya, 2018). Humans and all other living beings on earth are creations of God Almighty. God is considered the *causa prima* (first cause) of everything that exists. Humans live because of the *atman* (soul), which represents the smallest spark of God dwelling within the physical body of humans and other living beings. As social creatures, humans cannot live alone and are always in need of others for support and collaboration. Therefore, relationships among humans must be well-maintained and harmonious, whether personally or within social groups. Positive relationships within families and communities are expected to foster security and peace, which can ultimately lead to a peaceful and prosperous nation. In addition to relationships among humans, people are inherently connected to their environment. Humans live within specific ecosystems and must remain aware of their surroundings. The environment must be preserved and maintained rather than damaged. However, advancements in information technology and global culture have contributed to environmental degradation caused by human actions. To maintain harmony between humans and nature, it becomes a responsibility of humanity to manage the environment wisely—either improving or harming it. A well-organized, clean, and sustainable environment can bring beauty, peace, and tranquility to human life. A healthy environment fosters a sense of calm and serenity, positively influencing the quality of life.

In Hindu teachings, God Almighty created humans and the universe through *yadnya* (sacrifice). This creation was not intended for God's benefit but is comparable to an artist creating art purely for the sake of creation itself (*lila*). As such, humans are entrusted with the responsibility of maintaining harmony between nature, humans, and God. Any disruption to this natural balance leads to disharmony, negatively impacting both humanity and the environment. A harmonious relationship with nature aligns with natural laws, forming a vital source of life.

The Tri Hita Karana philosophy, which is rooted in three fundamental relationships—between humans and God (*parhyangan*), humans and humans (*pawongan*), and humans and nature (*palemahan*)—is integral in character and spiritual development in education. Its implementation ensures a foundation based on the belief that: all human activities originate from God, all human actions are witnessed and known by God, all human activities are offerings to God.

By adhering to these principles, students can embody values such as religiosity, honesty, loyalty, noble character, responsibility, morality, ethics, compassion, and love for all of God's creations. When students cultivate this harmony with discipline and dedication, their character strengthens, enabling them to face the challenges of modern life effectively (Mahendra & Kartika, 2021).

3.2 Strategies for Implementing Tri Hita Karana in Hospitality Accounting Management

Tri Hita Karana, recognized as an indigenous wisdom of Balinese society and acknowledged by UNESCO, serves as a cornerstone for the development of education in Indonesia. It offers a framework to filter negative influences from the digital and globalized era. The term Tri Hita Karana derives from Tri (three), Hita (happiness, prosperity, well-being), and Karana (causes), representing the three causes of a harmonious and happy life: 1) Parhyangan: The relationship between humans and God; 2) Pawongan: The relationship between humans and other humans; 3) Palemahan: The relationship between humans and their environment.

Educational approaches oriented around Tri Hita Karana aim to produce students with strong character and cultural awareness (Dikta, 2020). Humans, as the highest creations of God, endowed with sabda (speech), bayu (energy), and idep (thought), have a responsibility to nurture and care for the Earth's resources. The implementation of Tri Hita Karana in the context of Hospitality Accounting Management has been realized through strategies reflecting the three core elements of this philosophy: 1) Parhyangan: Building spiritual harmony through religious practices and observances that nurture students' faith and spirituality; 2) Pawongan: Encouraging harmonious relationships among students, fostering mutual respect, collaboration, and empathy in academic and social settings; 3) Palemahan: Promoting environmental care through initiatives such as maintaining clean and green practice spaces, organizing eco-friendly activities, and instilling sustainable values. By integrating Tri Hita Karana into the curriculum and daily practices, students develop a holistic character that aligns with both cultural wisdom and modern educational demands.

Tabel 1.

The Implementation of Tri Hita Karan and Accountant Charaters Developed

Tri Hita Karana	Implementation	Accountant characters
Parhayangan	Perform prayers on religious holy days, and pray before starting lectures and practical sessions.	Integrity and Creativity
Pawongan	Follow the standard operating procedures applicable in the practice laboratory, use account numbers in English, and conduct practical sessions using role play	Competencies, analytical skills, communication skills
Palemahan	Arrive early, maintain the laboratory environment, use electricity and air conditioning as needed, and sort organic and inorganic waste."	Technological skill, time management

Parhyangan: Harmonious Relationship with God

Parhyangan refers to harmonious activities with God Almighty, as implemented in student practicums through prayer or worship before conducting practicum activities. This first element explains the harmonious relationship between humans and God in various ways according to the teachings of the Vedic scriptures, one of which is through prayer. On a higher level, humans can also engage in meditation to unite with and express gratitude to God Almighty. The most important aspect taught in this concept is that human devotion to God can be demonstrated by loving and caring for all His creations, fostering human awareness in preserving nature and its contents as a foundation of the Parhyangan teachings (Yuliandini, 2021).

The implementation of Parhyangan involves students performing prayers during Hindu religious holy days, especially on Purnama and Tilem, at Pura Niti Bhuana. In the classroom, particularly during practicum sessions, students begin with communal prayers led by the lecturer responsible for the course.

Research findings indicate that the values of Parhyangan are applied through various religious activities integrated into daily campus life. Activities such as communal prayers before starting lessons and celebrations of religious holy days are tangible forms of implementation. Both lecturers and students consistently participate in these religious activities, which not only emphasize the importance of spirituality but also instill moral values in line with religious teachings. Interviews with students reveal that they experience increased spiritual awareness and religiosity. Students also become more disciplined in worship and display more polite and respectful behavior in their daily interactions.

Through the implementation of Tri Hita Karana, the accounting students' character, particularly in integrity and creativity, is developed. Students in accounting management are taught from the outset to connect with God through communal prayers before engaging in practicum sessions. Integrity fosters honesty, which is essential for working in the tourism industry, particularly in the accounting field. The study program ensures that these religious activities remain relevant to industry developments. Consequently, the program can invite guest lecturers from the industry to strengthen students' character and help them understand and internalize the values being taught.

Pawongan: harmonious relationships among humans as fellow creations of God

The second element of Tri Hita Karana, Pawongan, focuses on fostering harmonious relationships among humans as fellow creations of God. Humans not only coexist with nature but also live within social systems influenced by shared cultures. As the dominant force in the environment, humans utilize knowledge, technology, and other resources to improve overall well-being (Parmajaya, 2018). In this context, humans play a vital role as resources with key abilities such as critical thinking, organizational skills, moral integrity, technical expertise, and experience-based insights. These capabilities determine human behavior and their success in achieving individual and collective goals (Emalasari & Wulandari, 2022).

The implementation of Pawongan in education is evident in the integration of teamwork and communication within practical learning activities. For instance, during accounting practicum sessions, students collaborate by following established procedures and engaging in technical exercises, which help them develop core competencies in accounting. Additionally, the practicum fosters interactive communication, allowing students to practice mutual respect and teamwork while enhancing their proficiency in both Indonesian and English.

Research findings show that the application of Pawongan promotes essential skills, including technical competency, analytical thinking, and effective communication. Students gain valuable experience in collaborative problem-solving and develop strong communication abilities, preparing them for professional and global challenges. These outcomes not only contribute to academic success but also strengthen students' character and interpersonal relationships, aligning with the harmonious principles of Pawongan.

Palemahan: harmonious relationship between humans and their environment

The third element of Tri Hita Karana, Palemahan, emphasizes the harmonious relationship between humans and their environment. In daily life, humans rely on the environment to meet their needs, making it essential to preserve and care for it. Environmental degradation caused by technological advancements should be avoided, as maintaining balance with nature is critical (Parmajaya, 2018).

In the Hospitality Accounting Management program, the implementation of Palemahan is reflected in environmentally conscious practices during teaching and learning activities. For instance, students are encouraged to turn off electricity and air conditioning after classes, as well as to separate organic and non-organic waste. These habits not only nurture environmental awareness but also develop students' technological skills and time management abilities. By becoming accustomed to using advanced technologies and adhering to punctuality, students are better prepared for the demands of a professional industrial work culture.

At its core, the application of Tri Hita Karana reflects a balanced approach that encompasses devotion to God (Parhyangan), service to others (Pawongan), and love for nature (Palemahan). In practice, these efforts have resulted in clean, healthy, and orderly laboratory environments. Students benefit from more comfortable and enjoyable learning spaces, with well-maintained gardens creating an aesthetically pleasing and serene atmosphere. This approach also promotes better health among faculty and students. Furthermore, the program's commitment to sustainability and effective facility management has been positively received by students and staff, fostering a culture of environmental responsibility and ensuring the long-term sustainability of educational resources.

4. CONCLUSIONS AND SUGGESTIONS

In conclusion, the implementation of Tri Hita Karana in the Hospitality Accounting Management (MAH) program has been successfully integrated into various academic and practical activities, fostering both professional and personal development among students. The concept has been applied through three key elements: 1) Parhyangan, which emphasizes the harmonious relationship with God. This is reflected in practices such as praying before practical sessions and participating in religious ceremonies on holy days. These activities nurture the accounting character traits of integrity and creativity, essential for ethical and innovative professional conduct; 2) Pawongan, focusing on harmonious relationships among humans. This is implemented through adherence to Standard Operating Procedures (SOP) during laboratory practices, role-play exercises, and the use of English for accounting practices. These activities develop key accounting competencies, including analytical skills and effective communication; 3) Palemahan, which highlights harmony with the environment. This is practiced by encouraging punctuality, efficient use of electricity and air conditioning, and waste separation into organic and non-organic categories. These habits instill technological skills and time management, preparing students for sustainable practices in their professional lives.

The holistic application of Tri Hita Karana in the Management of Hospitality Accounting program not only strengthens the students' technical skills and ethical values but also fosters a sense of responsibility towards their environment and community. This comprehensive approach ensures the development of well-rounded accounting professionals who are prepared to meet the challenges of the modern industry while maintaining a commitment to sustainability and harmony.

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