



From Philosophy to Practice: Building Sustainable Tourism through Balinese Local Wisdom

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Abstract

This study aims to analyze the role of Balinese Hindu cultural values, particularly *Tat Twam Asi* (I am you, you are me) and *Menyama-Braya* (brotherhood and solidarity), in fostering social harmony and supporting the sustainability of tourism in Bali. This research employs a qualitative method with a case study approach, focusing on the religious tourism site of *Wali Pitu*. Data were collected through in-depth interviews, participatory observation, and document analysis. The findings reveal that *Tat Twam Asi* strengthens social integration by instilling an awareness of the unity of all beings. At the same time, *Menyama-Braya* serves as a social mechanism that promotes interfaith solidarity. The implementation of these values is reflected in the active participation of local communities in managing cultural tourism destinations, maintaining a balance between economic benefits and cultural preservation. The study's implications highlight that a culture-based strategy can effectively create inclusive and sustainable tourism. The primary contribution of this research lies in its in-depth exploration of how local cultural values can be integrated into tourism policies and practices. However, this study has limitations in its geographical scope and research timeframe, which could be expanded in future studies to gain a broader understanding of these dynamics.

Keywords: Tat Twam Asi, Menyama-Braya, social harmony, religious tourism, tourism sustainability.

Introduction

Bali, a preeminent tourist destination in Indonesia, boasts immense potential in the domains of nature and religious tourism. The island's distinctive character, as a Hindu-majority region situated within a predominantly Muslim Indonesian nation, fosters a unique cultural milieu that draws both domestic and international visitors. The phenomenon of religious and cultural tourism in Bali reflects the rich values of tolerance and social harmony. The preservation of local cultural values within tourist destinations serves to enhance the spiritual and cultural experience of tourists, thereby increasing the allure of Bali as a tourist destination that emphasizes diversity and local wisdom. The following data is provided by the Bali Tourism Board (2024) the analysis indicates

that by 2024, there will be an increase of 20-25% in Muslim tourist visits to Bali, with the majority expressing interest in religious tourism destinations. This phenomenon underscores the necessity of comprehending how local values, such as religious tolerance, can contribute to the sustainability of tourism. Further research is needed to analyze the social, cultural, and economic impacts of this phenomenon and offer policy solutions that support the integration of local values in tourism management.

Nonetheless, while cultural diversity and tolerance are pivotal factors in maintaining social harmony and supporting tourism sustainability, challenges persist. A salient concern pertains to the commercialization of culture, wherein the adaptation of religious rituals and sacred values for the purpose of appealing to tourists poses a risk of diminishing their spiritual significance. For example, in some Balinese temple ceremonies, traditional rituals such as *Ngaben* (the Hindu cremation ceremony) have been adjusted into staged performances for tourists, raising concerns among local communities about the loss of sacred intent and the transformation of spiritual practices into mere spectacles. Moreover, some indigenous communities are encountering economic disparities due to the inequitable distribution of benefits derived from the tourism industry. Furthermore, the phenomenon of globalization and accelerated social transformation has the potential to influence the younger generation's comprehension of traditional cultural values. Consequently, it is imperative to examine the potential of Balinese Hindu cultural values, such as *Tat Twam Asi* (I am you, you are me) and *Menyama-Braya* (brotherhood and solidarity), to contribute to promoting social harmony and supporting Bali tourism sustainability.

Previous research on the relationship between tourism and religion demonstrates strong connections between the spiritual, economic, and social dimensions of religious tourism management. These studies can be categorized into three main complementary themes. The first category focuses on religious tourism and pilgrimage, emphasizing the role of spiritual travel in fostering both individual and community development. Linda and Nzama (2020) point out that religious pilgrimage sites have significant economic potential, despite often lacking adequate tourist facilities. Similarly, Battour et al. (2017) identified that religious motivations, such as religious norms and practices available in the destination, can increase Muslim traveler satisfaction. However, this study falls short of linking religious motivations with interfaith dynamics in a heterogeneous cultural context.

The second category, the economic and social impact of religious tourism, is also an important theme that is widely discussed. Guriță and Scortescu (2023) highlighted that infrastructure development at religious sites can improve the quality of life of people in less developed regions. Furthermore, Muthuswamy and Alshiha (2023) note that religious and cultural motivations can increase tourist loyalty to religious destinations. However, this study does not address how religious tolerance within local communities can sustain religious tourism in areas of religious plurality. The third category, traveler experience and the spiritual dimension, is also a central topic in the study of religious tourism. Terzidou et al. (2017) found that the tourist experience can vary from traditional to unconventional practices, depending on the atmosphere and activities in the destination. In addition, Yanata (2021) revealed that spiritual experiences do not necessarily require religious motivation, but can be influenced by the cultural context and environment of the destination. However, these studies have not explored how the experiences of interfaith travelers can strengthen social relationships in multicultural religious destinations. While various studies have provided important insights into the relationship between tourism and religion, there are still research gaps that need to be filled, especially in understanding the role of religious tolerance in creating interfaith harmony in religious destinations. Previous research has tended to highlight

how regions such as Bali, which is predominantly Hindu but attracts a large number of Muslim tourists, build harmonious social relations through local cultural values. In addition, the limited studies on the role of Balinese Hindu values, such as *Tat Twam Asi* and *Menyama-Braya*, in building social harmony and supporting tourism sustainability show that this aspect has not been widely explored.

Existing studies focus more on the economic and environmental impacts of the tourism industry, while the social and cultural dimensions as the main strategy in facing challenges due to commercialization and globalization still receive less attention. In addition, the application of the *Tri Hita Karana* concept in community-based tourism models also requires further study to understand how the balance between humans, nature, and God can be realized in sustainable tourism practices.

This research aims to analyze the role of Balinese Hindu cultural values, particularly *Tat Twam Asi* and *Menyama-Braya*, in building social harmony and supporting the sustainability of tourism in Bali. Through this approach, the research seeks to understand how the two values not only serve as spiritual guidelines, but are also implemented in social, economic and environmental practices. In addition, it explores how the principles of local culture can be a key strategy in maintaining a balance between cultural preservation and community-based tourism management, as well as addressing the challenges posed by globalization and commercialization. As such, this research contributes to enriching the literature on the relationship between culture, social sustainability, and the tourism sector, particularly in the context of Bali's cultural and faith-based tourism destinations.

This research argues that *Tat Twam Asi* and *Menyama-Braya* not only function as philosophical teachings in Balinese Hinduism but also as social instruments that contribute to social cohesion and sustainability of tourism in Bali. From the perspective of Talcott Parsons' structural-functionalism theory (Parsons, 1951), culture and social values not only act as products of social interaction, but also as factors that determine the sustainability of the social system.

In line with Paul Ricoeur's philosophical hermeneutic approach, the meaning of cultural values is not static but constantly evolving in society, depending on how they are interpreted and applied in different social and economic contexts (1982). Ricoeur's discourse suggests that while cultural values reveal shared meanings that bind a community, they also conceal alternative interpretations that emerge when values are translated across different cultural and religious traditions. In the context of Balinese Hindu values, *Tat Twam Asi* is widely understood as a principle of unity, yet its application in interfaith relations may differ, revealing harmony in some instances while concealing underlying tensions or power dynamics in others. In addition, based on Hans Küng's concept of global ethics (Küng, 1993), values such as *Tat Twam Asi* can be part of a global ethical discussion that emphasizes solidarity and diversity as the foundation for world peace. However, Küng's notion of universal ethics also raises questions about the extent to which local cultural values can maintain their unique identity while contributing to a broader global ethical framework.

Thus, this research hypothesizes that Balinese Hindu cultural values can be a model in sustainable tourism management, which not only pays attention to economic aspects but also maintains the social and spiritual balance of local communities. Furthermore, if the values of *Tat Twam Asi* and *Menyama-Braya* can be integrated more strongly in tourism policy and cultural

education, then challenges such as cultural commercialization and economic inequality can be minimized, thus creating a balance between cultural preservation and economic growth in Bali.

Research Method

This research focuses on the Wali Pitu grave site in Bali as the main unit of analysis. The Wali Pitu tomb was chosen because it serves as a symbol of interfaith harmony that reflects Hindu values of tolerance, such as *Tat Twam Asi*. (Wali Pitu refers to seven individuals who are deemed to be Muslim saints and whose graves are located on Bali. Its sociocultural context is in the Muslim village of Loloan in west Bali). The research also includes an analysis of interfaith tourists who visit the site, local communities who play a role in religious tourism management, and cultural elements that support the sustainability of religious tolerance-based tourism. This unit of analysis is relevant because it covers the interaction between the spiritual, social and cultural aspects that underlie the existence and management of the Wali Pitu grave site.

This research uses a qualitative method with a case study approach. This approach was chosen because it allows researchers to explore in depth the social and cultural context surrounding the Wali Pitu grave site and its influence on the tourist experience. Case studies are suitable for understanding complex phenomena such as religious tolerance in the context of religious tourism, as they provide flexibility in exploring interactions between actors, symbols and cultural practices. This method is also relevant for exploring the perceptions of tourists and local communities in detail.

The data for this research were obtained from various primary and secondary sources. Primary data included in-depth interviews with tourists, site managers, and local community leaders involved in the management of *Wali Pitu* tomb. Participatory observations at the tomb site were also conducted to capture social and cultural dynamics directly. Secondary data included document analysis, such as tourism reports from the Bali Tourism Office, previous studies, and literature on religious tourism and religious tolerance. These sources provide a comprehensive context to support the analysis. Data were collected through semi-structured interviews, participatory observation, and document study. Semi-structured interviews were used to obtain in-depth views from tourists and local communities regarding tolerance values and their experiences at the Wali Pitu grave site. Participatory observation was conducted to directly observe interfaith interactions and understand cultural practices that support social harmony. Document study was used to review secondary data, such as statistical reports on tourist visits and literature on the value of *Tat Twam Asi*. This process was designed to ensure the validity and richness of the data collected.

Data were analyzed using a thematic analysis approach to identify key patterns relating to religious tolerance, tourist experiences, and their impact on religious tourism management. The analysis was conducted through three stages: initial coding to identify key themes, clustering of themes to connect relevant patterns, and interpretation of findings to explain the contribution of Hindu values in creating interfaith harmony. This approach enabled the researcher to generate rich and deep insights into the relationship between local values, religious tourism, and the interfaith experience.

The Role of Cultural Values in Social Harmony and Tourism Sustainability

The value of Hindu tolerance in Bali is deeply embedded in cultural practices, social interactions, and community governance, as reflected in the principles of *Tat Twam Asi* and *Menyama-Braya*.

Tat Twam Asi is a Sanskrit phrase meaning "I am you" or "You are that," derived from the Upanishads (Hindu sacred treatises formulated in Sanskrit c. 800–200 BC). This phrase describes the unity between the individual self (*Atman*) and the ultimate reality (*Brahman*). In the context of Balinese Hinduism, this value is not only a philosophical foundation but also reflected in cultural, social, and environmental practices supporting community harmony and preserving nature. As a philosophical foundation, *Tat Twam Asi* teaches that all living beings are part of a divine unity. In Balinese tradition, this teaching is applied through cultural practices such as

Menyama-Braya which emphasizes the value of brotherhood and solidarity between individuals. This principle is rooted in the daily lives of Balinese people, creating a harmonious relationship between humans, nature, and God (Rahmawati, 2020). In addition, this principle is also foundational in Balinese art and culture, such as in the Pendet dance which is not only an offering to God but also a symbol of integration between human and divine (Handayani & Alfin, 2020) .

The value of *Tat Twam Asi* encourages social harmony by promoting tolerance and mutual understanding among religious communities in Bali. This practice is seen in daily life, where Balinese Hindus and Muslims support each other through social activities and traditional ceremonies. For example, Hindu transmigrants in the Tangkiling region of Central Kalimantan apply *Tat Twam Asi* in their social interactions to maintain social cohesion amidst cultural diversity (Rahmawati, 2020) .

The Hindu value of *Tat Twam Asi*, which emphasizes the unity and interconnectedness of all beings, is the philosophical foundation for *Tri Hita Karana* (THK), which integrates the harmony of human relationships with others (*Pawongan*), nature (*Palemahan*), and God (*Parahyangan*). This principle is deeply reflected in Balinese sacred arts, which continue to preserve their spiritual meaning despite external influences (Fuadi, 2022). The resilience of Balinese Hindu sacred art in the face of modernization demonstrates how cultural expressions, including traditional performances and rituals, remain integral to religious and tourism practices. This concept has been recognized globally, including by UNESCO, as the basic philosophy in the management of sustainable tourist destinations in Bali (Liestiandre, Yasa, Sukawati, & Sukaatmadja, 2024) . The application of this principle is evident in ecotourism areas such as Batur Geopark, where environmental management is carried out by involving local communities, ensuring a balance between nature preservation and economic welfare (Rosyidie, Sagala, Syahbid, & Sasongko, 2018) .

Implementation of Cultural Values in Community-Based Tourism

The value of *Tri Hita Karana* is also reflected in the empowerment of local communities through active participation in tourism activities. Through the tradition of *Ngayah* (voluntary community service) and the role of *Banjar Adat* (traditional village institution), Balinese people maintain their cultural integrity while supporting the development of community-based tourism (Suhartana, Demmallino, Ali, & Lakare, 2024). For example, turtle conservation management in the Sanur area not only aims to preserve the marine ecosystem but also serves as an educational tool for tourists, strengthening the relationship between local communities and visitors through cultural and spiritual values inspired by *Tat Twam Asi* (Nurhayati, Putra, & Supriatna, 2022). This approach demonstrates how the value of harmony can strengthen collaboration between various stakeholders to create inclusive and sustainable tourism.

Meanwhile, the value of *Menyama-Braya*, which literally means "brotherhood," is at the core of the social harmony formed between religious communities in Bali. This value reflects solidarity

and mutual respect, not only among Balinese Hindus, but also with Muslim communities such as Bugis and Sasak. Based on Arjawa and Zulkifli's research(2021), *Menyama-Braya* functions as a social mechanism that integrates religious diversity through traditions and cultural norms, which have been going on for generations. For example, joint participation in traditional ceremonies such as *odalan* (temple anniversary) ceremonies often involve people from different religious backgrounds, demonstrating interfaith respect in local traditions.

Menyama-Braya, as a cultural value that emphasizes brotherhood and solidarity, plays an important role in supporting the development of culture-based tourism in Bali. The practice of interfaith solidarity is also evident in Pegayaman, a historic Muslim village in Bali, where local wisdom has helped sustain peaceful relations between Hindu and Muslim communities (Arif, 2019). The village's approach to maintaining religious harmony through social integration and shared customs serves as an additional example of *Menyama-Braya* in practice. This value is reflected in the harmonious social relations between Balinese Hindus and the Bugis and Sasak Muslim communities, creating a peaceful atmosphere that is attractive to both local and foreign tourists. In the context of cultural tourism, *Menyama-Braya* strengthens Bali's appeal as a destination that offers authentic experiences through the diversity of ethnic and religious traditions that coexist (Raya et al., 2023). Rituals that involve interfaith participation, such as traditional ceremonies or joint community service activities (*ngayah*), are clear examples of how the value of *Menyama-Braya* is implemented to create social harmony that improves the quality of the tourist experience (Arjawa & Zulkifli, 2021).

Beyond its significance in the tourism sector, *Menyama-Braya* also plays a crucial role in fostering local social cohesion by strengthening solidarity and mutual trust among different ethnic and religious communities in Bali. This cultural value has been instrumental in maintaining harmonious interactions between Balinese Hindus and Muslim ethnic groups, such as the Bugis and Sasak communities, through shared rituals, social cooperation, and educational practices (Arjawa & Zulkifli, 2021; Raya et al., 2023). The practice of *Menyama-Braya* is deeply embedded in Balinese society and is sustained through interfaith participation in religious ceremonies, collective voluntary work (*ngayah*), and integration into local educational institutions. For instance, religious schools and community centres incorporate values of *Menyama-Braya* through traditional practices such as the *Puja Trisandya* prayer and the *Rodat* dance, both of which reflect religious harmony and social integration (Raya et al., 2023). Additionally, this value fosters an ethnoreligious hybrid identity, where different religious and cultural traditions blend while maintaining a shared sense of community, thereby reinforcing peacebuilding efforts and long-term social stability (Raya et al., 2023).

Beyond its immediate social impact, *Menyama-Braya* enhances community capacity and resilience, aligning with broader concepts of social cohesion that emphasize trust, solidarity, and interconnectivity among community members (Adetunji, Silva, Tulsiani, & Adediran, 2023; Van Tran, 2016). Through collective action, such as neighborhood support systems and agricultural cooperation, this principle not only strengthens local economies but also serves as a foundation for conflict resolution and disaster response efforts. Furthermore, *Menyama-Braya* contributes to peace education, illustrating how cultural traditions can bridge ethnic and religious divides, particularly in multicultural societies where fostering mutual understanding is essential (Raya et al., 2023). In an era of globalization, preserving and adapting such cultural values remains critical for maintaining social harmony while navigating cultural changes (Mariyono, Alifatul Kamila, & Alif Hidayatullah, 2024). Thus, while *Menyama-Braya* enhances Bali's cultural tourism appeal, its

deeper significance lies in its role as a social mechanism that preserves communal bonds, fosters intercultural dialogue, and ensures long-term social cohesion.

In sustainable tourism development, *Menyama-Braya* provides a social framework that supports the active involvement of local communities. This tradition encourages community-based tourism management through customary institutions such as *Banjar Adat*, which ensures that the economic benefits of the tourism sector are spread equally among local communities. For example, the practice of voluntary community service and the involvement of residents in the management of indigenous tourist attractions, such as Penglipuran tourist village, not only preserves local culture but also provides a unique experience for tourists who want to understand Balinese life in depth (Rideng, Budiarta, & Sukandia, 2020; Suartika, 2018). This approach creates harmony between cultural preservation, environmental sustainability, and economic benefits, making *Menyama-Braya* a core element in Bali's sustainable tourism strategy.

The process of achieving this balance begins with community-led tourism governance, where local residents actively participate in decision-making regarding tourism development, ensuring that economic gains do not come at the cost of cultural integrity. Cultural preservation is reinforced through strict regulations on the commercialization of traditional rituals, maintaining their sacredness while allowing responsible cultural engagement for visitors. At the same time, environmental sustainability is upheld through local initiatives such as waste management programs, eco-friendly accommodations, and the conservation of sacred natural sites, ensuring that tourism activities do not degrade the surrounding ecosystem. Traditional environmental education in Bali also plays a role in sustainability efforts. As Prasetyo (2023) notes, rituals such as *Ruwatan Leuweung Babakti Mandala Manglayang* serve as cultural tools for promoting environmental conservation, reinforcing the spiritual connection between humans and nature.. Moreover, the economic benefits of tourism are distributed fairly through cooperative business models and local entrepreneurship, where revenues from tourism contribute to public welfare programs, education, and infrastructure improvements. By integrating these three elements—culture, environment, and economy—within the *Menyama-Braya* framework, Bali has established a tourism model that not only attracts visitors but also ensures long-term social and environmental sustainability, preserving the island's cultural identity for future generations.

The principles of *Tat Twam Asi*, which means "I am you" or "You are that," and *Menyama-Braya*, which emphasizes brotherhood and solidarity, play an important role in the development of *Wali Pitu* tourism in Bali. In an interview with IKS (Personal Communication, June 12, 2022), that the *Tat Twam Asi* philosophy became the foundation in creating interfaith harmony around the *Wali Pitu* site. "This philosophy teaches that differences are strengths, not threats. We try to instill an understanding that respect for other people's beliefs is part of respecting oneself," IKS said.

The value of *Menyama-Braya* is applied through collaborative activities between Hindu and Muslim communities around the *Wali Pitu* site. In an interview, Mr. KA (Personal Communication, June 23, 2022), one of the local Muslim leaders, said that the tradition of joint community service (*ngayah*) and interfaith participation in local celebrations strengthens mutual understanding and solidarity. "We often work together in preparing the *Wali Pitu* grave area to receive pilgrims. This is not only about physical cleanliness, but also building a clean heart in interfaith relations," explains KA.

The principles of *Tat Twam Asi* and *Menyama-Braya* are also reflected in *Wali Pitu*'s tourism development strategy. This destination not only attracts Muslim tourists but also becomes a

symbol of religious tolerance. According to Mr. SD (Personal communication, June 22, 2022), organizing events such as interfaith prayers reinforces the spiritual message of unity. He added, "We want Wali Pitu to be a living example of how religious harmony can be realized through cultural collaboration."

As the core of tolerance values in Balinese Hinduism, *Tat Twam Asi* serves not only as a philosophical concept but also the foundation of Balinese social, cultural, and environmental life. This principle instills the realization that all living beings are part of a divine unity, which encourages the creation of harmony between humans, nature, and God. Through practices such as *Menyama-Braya* and the implementation of *Tri Hita Karana*, *Tat Twam Asi* becomes a core value that strengthens tolerance, solidarity, and sustainability in various aspects of life, including in tourism management. By making *Tat Twam Asi* a guideline in maintaining inclusive social relations and sustainable destination management, Bali has created a model that is not only locally relevant, but also a global inspiration for building harmony amidst diversity.

Beyond its local significance, the principles of *Menyama-Braya* resonate with global efforts to foster religious coexistence and interfaith collaboration. For example, similar community-led interfaith initiatives have been implemented in countries such as Bosnia and Herzegovina, where post-conflict reconciliation efforts have emphasized shared cultural traditions to rebuild trust between Muslim and Christian communities (Zupančič, Kočan, & Vučko, 2021). These parallels suggest that *Menyama-Braya* is not just a local phenomenon but part of a broader discourse on interfaith harmony that has practical applications in various global contexts. Recognizing its potential as a cultural model for peaceful coexistence, scholars and policymakers could explore how similar values can be adapted in other regions to mitigate religious tensions and strengthen social cohesion. For example, *Tat Twam Asi* and *Menyama-Braya* align with broader global ethical discussions on religious tolerance, as demonstrated in various interfaith initiatives worldwide (Agustina, 2023).

Table 1 shows a comparison of *Tat Twam Asi* and *Menyama-Braya* values in various aspects that support social harmony, culture, and tourism management in Bali.

Table 1. Comparison of Tat Twam Asi and Menyama-Braya Values in Tourism in Bali

Aspects	Tat Twam Asi	Menyama-Braya
Philosophical	Emphasizes the unity between the individual self (Atman) and the ultimate reality (Brahman).	Emphasizes brotherhood and solidarity between individuals in society.
Social	Creating social harmony through awareness of the essential unity of all beings.	Promote tolerance and interfaith interaction through traditional rituals and community cooperation.
Environment	It is based on Tri Hita Karana, which integrates the relationship between humans, nature and God.	Strengthening cultural preservation through community service activities and community participation in environmental management.
Cultural Tourism	Increase Bali's attractiveness as a spiritual and cultural destination.	Enriching the traveler experience through interfaith participation in local traditions.
Sustainable Tourism	Support destination management that involves local communities for social and economic sustainability.	Provide a framework for active community engagement in indigenous-based tourism.

Table 1 illustrates the comparison between the values of *Tat Twam Asi* and *Menyama-Braya* in supporting social harmony, culture, and tourism management in Bali. *Tat Twam Asi*, rooted in the teaching of unity between the individual self and divine reality, is the basis for creating social harmony, environmental preservation, and the spiritual appeal of Bali as a tourist destination.

Meanwhile, *Menyama-Braya*, with its focus on brotherhood and solidarity, strengthens interfaith relations and community involvement in safeguarding local traditions and the environment. Both support the development of sustainable tourism, where local communities play an active role in ensuring a balance between cultural preservation and economic benefits, while creating authentic experiences for tourists.

From the data presented, there are several main patterns in the application of *Tat Twam Asi* and *Menyama-Braya* values that support social harmony, culture, and tourism management in Bali. First, *Tat Twam Asi* stands out as a philosophical foundation that integrates the relationship between humans, nature, and God. This value is realized through the concept of *Tri Hita Karana*, which not only guides Balinese people in their daily lives but also in sustainable tourism management. This approach ensures that tourism development does not compromise cultural heritage or environmental integrity, but rather balances economic benefits with ecological preservation and community well-being. Strategies such as eco-tourism initiatives, waste management programs, and local community involvement in decision-making processes help maintain this balance, allowing tourism to thrive while safeguarding Bali's cultural and natural resources. Secondly, *Menyama-Braya* stands out in its social role that encourages interfaith brotherhood through active participation in traditional rituals and community activities. This tradition strengthens social cohesion between the Hindu community and the Balinese Muslim, Javanese Bugis and Sasak communities, which becomes a cultural tourism attraction.

Third, the involvement of local communities in cultural preservation and environmental management shows the link between the two values. For example, the practice of voluntary community service (*ngayah*) and the role of Banjar Adat in managing community-based tourism destinations not only preserve local traditions but also provide economic benefits for the community. Fourth, both *Tat Twam Asi* and *Menyama-Braya* support the development of sustainable tourism through the active participation of local communities, which creates a balance between environmental preservation and strengthening Bali's cultural appeal. *Tat Twam Asi* and *Menyama-Braya* support the development of sustainable tourism through the active participation of local communities, which creates a balance between environmental preservation and strengthening Bali's cultural appeal. The role of traditional dances, such as the Abuang Dance in Tenganan Pegriingsingan, further illustrates how local rituals sustain cultural identity and spiritual continuity in the face of modern tourism pressures (Pancane, Prawita, Mustika, & Johnson, 2023).

The findings reveal that the values of *Tat Twam Asi* and *Menyama-Braya* play a fundamental role in creating social harmony, culture, and tourism sustainability in Bali. *Tat Twam Asi*, as a philosophical principle of Balinese Hinduism, instills awareness of the unity between humans, nature, and God, which is the foundation for the concept of *Tri Hita Karana*. The application of this principle is also seen in the management of sustainable tourism in Bali. For example, destinations such as Taman Ayun and Tirta Empul integrate *Tri Hita Karana* in their tourism strategies, which not only attract tourists but also preserve cultural and environmental values. The awareness of the unity between humans, nature, and God through *Tat Twam Asi* becomes an important guide in maintaining a balance between the preservation of cultural heritage and the economic benefits of tourism (Ardika, 2018; Rosilawati, Mulawarman, Sofyan, & Mulyantari, 2020). On the other hand, *Menyama-Braya* emphasizes the value of brotherhood and solidarity, which is reflected in social practices such as community service (*ngayah*) and interfaith involvement in traditional ceremonies. This value strengthens social cohesion in Bali's multicultural society, particularly around the *Wali Pitu* site, where interactions between Hindu and Muslim communities are a clear example of interfaith harmony.

The implications of these findings emphasize that local value-based approaches, such as *Tat Twam Asi* and *Menyama-Braya*, can be a model for inclusive and sustainable tourism management. It allows for strong collaboration between stakeholders, including local governments, tourism operators, and communities, in achieving sustainable development goals (Elangovan, Sundaravel, Chennatuserry, & Varghese, 2024; Topsakal, Içöz, & Içöz, 2024). On the other hand, this approach also supports environmental conservation through responsible resource management practices, as seen in the management of forest areas or other nature-based destinations (Rizio & Gios, 2014; Xu, Lü, Chen, & Liu, 2009). By applying a holistic approach that includes ecological, cultural, economic, and social dimensions, this model can be an effective framework for sustainable tourism development (Richins, 2009; Ruhanen, 2013).

This data supports the knowledge of how local values can be adapted to create authentic tourism experiences while strengthening social integration and environmental preservation. In the context of *Wali Pitu*, the integration of these values not only enhances the attractiveness of the destination for Muslim tourists but also strengthens Bali's image as a region that values cultural and religious diversity. As such, these findings make an important contribution to the literature on the relationship between local cultural values and tourism management, and inform policy recommendations for creating harmonious, inclusive and sustainable tourism destinations.

The Role of Balinese Hindu Cultural Values in Building Social Harmony and Tourism Sustainability

This research examines the role of Balinese Hindu cultural values, particularly *Tat Twam Asi* and *Menyama-Braya*, in building social harmony and supporting tourism sustainability in Bali. *Tat Twam Asi* emphasizes awareness of the unity of all living beings, while *Menyama-Braya* emphasizes solidarity and brotherhood in social life. The main findings of this study show that these two values are not only spiritual guidelines but also implemented in social, economic and environmental practices. This implementation is seen in harmonious interfaith relationships, active community participation in cultural preservation, as well as the integration of the *Tri Hita Karana* concept in community-based tourism management.

In addition, this research found that the sustainability of tourism in Bali relies heavily on the involvement of local communities in maintaining their cultural values. The application of *Tat Twam Asi* and *Menyama-Braya* in the tourism sector helps to create an inclusive and sustainable environment, where local communities can gain economic benefits without losing their cultural identity. Community-based strategies such as *kerja bakti (ngayah)* and the role of Banjar Adat in the management of tourist destinations prove that cultural values can be a key factor in maintaining social harmony and enhancing Bali's appeal as a tourist destination based on sustainability and inclusiveness.

The results of this study show that the close relationship between *Tat Twam Asi* and *Menyama-Braya* with social sustainability and tourism in Bali can be explained using Talcott Parsons' structural-functionalism theory. In this perspective, culture and social values not only act as a product of social interaction, but also as a determining factor in the sustainability of the social system (Parsons, 1951, p. 15). Furthermore, Parsons asserts that social systems, culture, and personality are interrelated subsystems, but cannot be reduced to one another (Parsons, 1951). Therefore, values such as *Tat Twam Asi* and *Menyama-Braya* can be understood as part of the social system that maintains the balance and stability of Balinese society. In this perspective, culture and social values act as a system that maintains balance in society. *Tat Twam Asi* functions as a social integration mechanism that strengthens cohesion between individuals and

communities, while *Menyama-Braya* acts as a social tool to harmonize interaction and cooperation among community members.

From a philosophy of religion perspective, Paul Ricoeur's philosophical hermeneutic theory can be used to understand how values such as *Tat Twam Asi* are interpreted and applied in a wider social context. Ricoeur argues that the meaning of a religious text or teaching always develops through the process of interpretation in society. In the section "*The Dialectic of Event and Meaning*", Ricoeur explains that the meaning in the text is not something static, but is the result of a dynamic interaction between the reader and the text (Ricoeur, 1976, pp. 9-12). The text has *propositional content* that can change its meaning based on how it is read and interpreted in different social experiences. Thus, values such as *Tat Twam Asi* are not only understood as fixed philosophical concepts, but also as values that continue to evolve according to the social and historical experiences of the people who interpret them. In this case, *Tat Twam Asi* is not only a metaphysical concept, but also undergoes reinterpretation in the context of changing social relations and tourism in Bali.

In addition, Hans Küng's global ethics approach can be used to explain how *Tat Twam Asi* and *Menyama-Braya* can contribute to global harmony. Küng argues that universal ethical principles can be found in various religious traditions, and values such as solidarity and unity in diversity are fundamental to world peace (Küng, 1993). Thus, Balinese cultural values can be seen as part of a global ethical narrative that emphasizes dialogue, tolerance, and respect for diversity.

The results of this study indicate that the implementation of *Tat Twam Asi* and *Menyama-Braya* values plays a role in building social harmony and supporting tourism sustainability in Bali. This implementation is in line with studies that highlight the role of cultural values in tourism, such as Māori cultural values in New Zealand that are applied in tourism practices by emphasizing brotherhood, unity, and community independence (Ransfield & Reichenberger, 2021). This study also supports Swanson and DeVereaux's findings (2012) on how Hopi communities in Arizona integrate cultural values in tourism policies to maintain their cultural identity. However, this study adds the local dimension of Bali, where the *Tri Hita Karana* principle not only emphasizes cultural preservation but also the balance between humans, nature, and God, which has not been widely explored in other studies.

In addition, this research also reinforces the findings of Li et al. (2022) which states that cross-cultural interactions in tourism can enrich cultural understanding and support social and environmental sustainability. In Bali, the active participation of the community in cultural preservation, such as through community service (*ngayah*) and the role of Banjar Adat, is concrete evidence of how tourism sustainability depends not only on economic aspects but also on the social involvement of the community. In contrast to Amin et al.'s research (2022) which found that tourism can cause social change and a shift in traditional values, this study shows that Bali has managed to maintain traditional values in tourism through strong social mechanisms, such as *Menyama-Braya*.

The results of this research have deep meaning in social, historical, and ideological contexts, especially in understanding the role of Balinese Hindu cultural values such as *Tat Twam Asi* and *Menyama-Braya* in building social harmony and supporting tourism sustainability. Socially, this research confirms that cultural values are not only normative, but also the main foundation in Balinese social interaction. *Tat Twam Asi*, which teaches awareness of the unity of all living

beings, and *Menyama-Braya*, which emphasizes solidarity and mutual cooperation, prove to play a crucial role in maintaining social stability amid social and economic changes due to tourism.

From a historical perspective, this research confirms that Balinese cultural values continue to survive and adapt despite the challenges of globalization and modernization. Instead of degrading, concepts such as *Tri Hita Karana* have been integrated in community-based tourism management, which shows that Balinese culture is able to maintain its identity while still thriving in the context of the global tourism industry. Ideologically, this research strengthens the understanding that culture is not just a passive heritage, but also has the capacity to shape social policies and practices. The interpretation of cultural values in the context of tourism shows that cultural identity can be an economic asset without sacrificing spiritual and social aspects. This proves that a community-based approach is more effective in maintaining a balance between economic, ecological and cultural values than an approach that only focuses on the profitability of the tourism industry.

The implications of the results of this study can be seen in two main aspects, namely function and dysfunction in the social context as well as Balinese tourism. Positively, the implementation of *Tat Twam Asi* and *Menyama-Braya* strengthens social cohesion, enabling Balinese people to maintain a harmonious life, including in interfaith and cross-cultural relationships. In addition, the sustainability of tourism in Bali relies heavily on community involvement in cultural preservation, where community-based approaches such as *ngayah* and the role of *Banjar Adat* have created an inclusive tourism model that is economically beneficial while strengthening local cultural values. These values also have relevance on a broader scale, aligning with Hans Küng's concept of global ethics (Küng, 1993), which emphasizes the importance of solidarity in building world peace, so Balinese cultural values can be a model in global ethical discussions.

However, this research also found some emerging challenges, such as the risk of cultural commercialization, where the practice of staging religious rituals for the sake of tourists can diminish their spiritual meaning and shift the orientation of society from sacred to purely economic values. For instance, in Bali, traditional ceremonies such as *Ngaben* (Hindu cremation rituals) and *Odalan* (temple anniversaries) have, in some cases, been adapted into tourist performances, raising concerns among local religious leaders about the loss of their sacred essence (Picard, 1990, 1996). The process of commercialization can lead to a loss of cultural authenticity, where cultural practices are modified to meet tourist expectations rather than maintaining their original spiritual meaning and cultural value (Bowman, 2012; Macleod, 2013). In addition, an excessive focus on the economic benefits of tourism can shift people's attention to the spiritual and cultural values attached to sacred sites, so that decisions taken are more oriented towards financial gain than preservation of its spiritual meaning (Ivona & Privitera, 2024; Saraswaty, Maryunani, Muljaningsih, & Adi, 2023).

Based on the research results, there are several policy measures that can be taken to ensure that cultural values continue to play a role in social and tourism sustainability in Bali. *Strengthening cultural education* is an important step by integrating the values of *Tat Twam Asi* and *Menyama-Braya* into the school curriculum so that the younger generation continues to understand and appreciate their cultural heritage, as well as expanding educational programs for tourists about the importance of respecting local culture. In addition, the development of community-based tourism models should better accommodate the participation of local communities in the management of tourist destinations, by strengthening the role of *Banjar Adat* to ensure that economic benefits continue to rotate within local communities. To avoid over-exploitation of

culture, strict regulations on the commercialization of culture are needed, including limiting the performance of religious rituals to sacred purposes only and providing incentives for indigenous communities that maintain their cultural values without compromising spiritual aspects. Culture-based economic empowerment should also be strengthened by encouraging culture-based micro-enterprises and cooperatives, and developing Tri Hita Karana-based ecotourism that balances people, environment and spirituality. In addition, intercultural and religious dialog needs to be facilitated through regular forums to maintain social harmony and increase the role of traditional and religious leaders in building public awareness about the importance of maintaining cultural identity while remaining open to social change.

Conclusion

This research shows that Balinese Hindu cultural values, *Tat Twam Asi* and *Menyama-Braya*, play a crucial role in maintaining social harmony and supporting tourism sustainability in Bali. *Tat Twam Asi* strengthens social integration by instilling awareness of the unity of all living beings, while *Menyama-Braya* serves as a social mechanism that facilitates interfaith solidarity. The implementation of these values in the tourism sector can be seen from the active participation of the community in the management of community-based tourist destinations, the practice of *ngayah* (voluntary community service), and the application of the *Tri Hita Karana* concept that maintains a balance between humans, nature, and God.

This research makes a significant contribution to the study of religious tourism and sustainability by highlighting how cultural values can be a key strategy in maintaining a balance between economic growth and preservation of local culture. This approach differs from previous studies that have mostly highlighted the economic and environmental aspects of the tourism industry. The findings also enrich the literature by showing that local cultural values not only play a role in shaping social identity but can also be adapted as a policy in community-based tourism management.

Although this research provides new insights, there are some limitations that need to be noted. This research focuses on one religious tourism destination, *Wali Pitu*, so generalizations to a broader context need to be made with caution. In addition, the limited time coverage (2023) of the study hinders analysis of long-term changes in the implementation of cultural values in the tourism industry. Further studies are recommended to expand the geographical and temporal coverage to understand how Balinese Hindu cultural values can be applied in different tourism management models in the future.

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