An Analysis of Green Tourism Practices in Bali's Five-Star Hotels: Evidence from Sustainable Hospitality Implementation

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Abstract. The rapid growth of tourism in Bali has intensified environmental pressures, highlighting the need for sustainable practices in the hospitality industry. This study aims to analyse green tourism practices and identify the factors supporting and constraining their implementation in five-star hotels in Bali. A qualitative multiple case study was conducted in five hotels: The Apurva Kempinski Bali, AYANA Resort Bali, Sofitel Bali Nusa Dua Beach Resort, Conrad Bali, and The Ritz-Carlton Bali. Data were collected from ten informants through semi-structured interviews, field observations, and organisational document analysis conducted from February to May 2026. Data were analysed through data condensation, data display, conclusion drawing and verification, supported by triangulation and cross-case analysis. The findings identify four main dimensions of green tourism implementation: environmental resource efficiency, sustainable operational management, employee and community engagement, and the integration of Tri Hita Karana values. Green Accounting practices were also identified through the use of environmental information on energy, water, waste management, and environmental investments in managerial decision-making. The main supporting factors include management commitment, green technologies, employee participation, sustainability certification, and stakeholder collaboration, while major constraints include high initial investment costs, limited sustainable suppliers, and the need for continuous employee development. This study provides empirical evidence of how green tourism is implemented within the organisational and cultural context of Bali's five-star hospitality industry.

Keywords: Bali, Green Tourism, Green Hotel, Tri Hita Karana, Sustainable Hospitality, Sustainable Tourism

1 Introduction

Rapid expansion of tourism has intensified various environmental challenges. As tourism continues to grow, sustainability has become a critical issue requiring all stakeholders to balance economic development with environmental protection and social well-being (Gössling et al., 2023). According to Statistics Indonesia–Bali Province, international tourist arrivals increased from 2.16 million visitors in 2022 to 6.95 million visitors in 2025, representing a steady upward trend in tourism demand. This rapid expansion of tourism has simultaneously increased environmental pressures.

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The success of tourism development should no longer be evaluated solely based on tourist arrivals but also on stakeholders' ability to minimise environmental impacts and ensure sustainable resource management. In response to these environmental challenges, green tourism has emerged as an important approach for promoting sustainable tourism development. Green tourism refers to tourism practices that integrate environmental conservation into operational activities. Green tourism has also been recognised as a strategy for improving operational efficiency, strengthening corporate reputation, and enhancing destination competitiveness (Assaker & O'Connor, 2023; Filimonau & Tochukwu, 2020).

Previous studies have examined various aspects related to sustainability implementation in the hospitality industry. Abdou et al., (2020) and Alkotdriyah (2024) demonstrated that green hotel practices improve environmental performance while enhancing operational efficiency. Other studies have highlighted the importance of Green Accounting in measuring and controlling environmental costs to support sustainability-oriented decision-making (Yulianthi, 2025). Likewise, Green Human Resource Management (GHRM) has been identified as an essential organisational mechanism for encouraging employees' pro-environmental behaviour through environmentally oriented recruitment, training, performance evaluation, and employee engagement (Kim et al., 2019; Pham et al., 2019). In the Balinese context, Surya et al., (2024) further demonstrated that Green HRM, green innovation, and transformational leadership contribute positively to environmental performance. Moreover, Bali possesses a distinctive cultural foundation through the philosophy of Tri Hita Karana, which emphasises harmony among human beings and God (*parhyangan*), among people (*pawongan*), and between humans and nature (*palemahan*). These values provide an important cultural foundation for strengthening sustainable tourism implementation.

Despite the growing body of literature, existing studies remain fragmented. Previous studies have predominantly examined the effects of sustainability practices on organisational performance, whereas empirical evidence explaining how green tourism is implemented and what factors facilitate or hinder its implementation within the operational context of hotels remains relatively limited, particularly in Bali.

The novelty of this study lies in providing empirical evidence of green tourism implementation through a multiple case study involving five-star hotels in Bali by integrating data obtained from interviews, field observations, and document analysis. Unlike previous studies, this study adopts a more holistic perspective by analysing how these dimensions interact in supporting green tourism implementation within hotel operations. Furthermore, this study identifies organisational, technological, human resource, and socio-cultural factors that facilitate and constrain green tourism implementation, thereby offering a more comprehensive understanding of sustainable hospitality practices in Bali.

2 Methodology

A qualitative multiple case study was considered appropriate because the study sought to explore how green tourism practices are implemented in different hotel settings and to identify the factors that facilitate and constrain their implementation within real

operational contexts (Yin, 2018). The study was conducted from February to May 2026 in five purposively selected five-star hotels located in Bali's major tourism destinations, namely The Apurva Kempinski Bali, AYANA Resort Bali, Sofitel Bali Nusa Dua Beach Resort, Conrad Bali, and The Ritz-Carlton Bali. These hotels were selected because they have demonstrated a strong commitment to sustainability through the implementation of various environmental management programmes and internationally recognised sustainability initiatives.

Participants were selected using purposive sampling, focusing on individuals directly involved in planning, implementing, and evaluating sustainability programmes within their respective hotels. A total of ten informants participated in this study, comprising General Managers, Sustainability Managers, Human Resource Managers, Engineering Managers, Food and Beverage Managers, and Housekeeping Managers. Data collection continued until data saturation was achieved, indicated by the point at which additional interviews no longer generated new information or themes relevant to the research objectives (Bowen, 2009). Data were collected through semi-structured interviews, direct observations, and document analysis. All interviews were conducted with participants' informed consent, audio-recorded, and transcribed verbatim to facilitate systematic data analysis. Direct observations were undertaken to obtain empirical evidence regarding the implementation of green tourism practices in daily hotel operations. Observation findings were used to verify information obtained from interviews. In addition, documentary evidence was analysed to complement the interview and observational data.

The collected data were analysed using the Interactive Model of Analysis proposed by Miles et al., (2014), which consists of three interrelated stages: data condensation, data display, and conclusion drawing and verification. Interview transcripts, observation notes, and documentary evidence were systematically coded and categorised to identify recurring themes related to green tourism practices and the factors supporting and constraining their implementation. Subsequently, a cross-case analysis was conducted to compare the findings across the five hotels, enabling the identification of common implementation patterns as well as context-specific differences. To ensure the trustworthiness of the findings, this study adopted the quality criteria proposed by Guba Yvonn & Lincoln, (1994), namely credibility, transferability, dependability, and confirmability.

3 Result and Discussion

3.1 Result

Green tourism is no longer viewed merely as a means of complying with environmental regulations but has evolved into a strategic business approach aimed at improving operational efficiency, strengthening corporate reputation, meeting the growing expectations of environmentally conscious tourists, and supporting the long-term sustainability of tourism destinations (Abdou et al., 2020; Assaker & O'Connor, 2023; Blanco-Moreno et al., 2025). This study identified four major dimensions of green tourism implementation, namely environmental resource efficiency**,** sustainable operational management**,** community and cultural engagement, and implementation challenges.

Environmental Resource Efficiency. Environmental resource efficiency emerged as one of the most prominent green tourism practices across the five hotels examined in this study. Data analysis showed that the hotels had implemented various technologies and operational procedures aimed at reducing energy consumption, freshwater use, waste generation, and single-use plastic consumption. These practices included the use of LED lighting, Building Management Systems (BMS), key card systems, Sewage Treatment Plants (STPs), treated wastewater reuse, linen and towel reuse programs, waste segregation, organic waste management, and initiatives to reduce single-use plastics. The Engineering Manager highlighted the importance of technology in monitoring energy consumption:

ENG-01 (Engineering Manager): *"The Building Management System allows us to monitor electricity consumption in real time across different operational areas. This helps us identify unusual energy use and implement corrective actions promptly. Energy efficiency is no longer viewed solely as a cost-saving measure but as an integral part of our sustainability commitment."*

This perspective was complemented by the Housekeeping Manager, who emphasized the role of guest participation in resource conservation:

HK-02 (Housekeeping Manager): *"The linen reuse program has been well accepted by guests because we provide clear information regarding its environmental benefits. At the same time, it significantly reduces water and energy consumption associated with laundry operations."*

These interviews indicate that environmental resource efficiency is implemented through a combination of technological intervention, operational management, and stakeholder participation. Thus, resource efficiency extends beyond the installation of environmentally friendly technologies and requires behavioral engagement among both employees and guests. The interview findings were corroborated by field observations, which demonstrated that resource efficiency practices were not implemented merely to comply with environmental regulations but had become an integral part of the hotels' operational strategies. These practices were implemented consistently and supported by monitoring mechanisms that enabled hotel management to evaluate resource consumption and identify opportunities for improvement.

The findings indicate a shift in the implementation of environmental resource efficiency from a compliance-based approach towards a value-creation approach. It demonstrates that green tourism practices can generate both environmental and managerial value when they are integrated into routine hotel operations (Abdou et al., 2020 and Filimonau & Tochukwu, 2020). Therefore, sustainability practices in hotels have evolved beyond compliance with environmental certification requirements and have become an integral component of their long-term operational strategies.

Sustainable Operational Management. This study found that the implementation of green tourism is also reflected in the strengthening of organisational governance. All participating hotels have established sustainability policies that serve as the foundation for operational procedures, sustainable procurement practices, and environmental performance evaluation. This is further demonstrated through the development of Sustainability Management Plans, the implementation of green procurement policies, and the adoption of internationally recognised sustainability standards. Sustainable

operational governance is implemented through regular monitoring and reporting to hotel management. The hotels also collaborate with suppliers that adhere to sustainability principles, and integrate environmental considerations into operational decision-making.

GM-03 (General Manager): *"For us, green tourism is not merely an environmental programme but an integral part of the hotel's long-term business strategy. Management has established sustainability as one of our core values, ensuring that every department contributes to achieving environmental targets through resource efficiency, responsible procurement, and employee engagement."*

The interview suggests that management commitment plays a pivotal role in transforming sustainability from an isolated environmental initiative into an organisational priority. The responsibility for green tourism implementation is distributed across departments. The implementation of sustainability policies, periodic environmental performance evaluations, and investment in environmentally friendly technologies. The role of management commitment is reflected in the use of formal planning and evaluation mechanisms.

SM-04 (Sustainability Manager): *"Our Sustainability Management Plan serves as a strategic roadmap that guides the implementation of environmental programmes across all departments. Each programme is supported by measurable performance indicators, and its progress is regularly monitored through internal evaluations and sustainability reporting. This systematic approach enables us to identify areas for improvement and ensure that our sustainability objectives are consistently achieved."*

The interview illustrates that the Sustainability Management Plan functions not merely as a formal policy document but as a management instrument for planning, implementing, monitoring, and evaluating environmental programmes. The integration of sustainability planning with performance evaluation indicates that environmental governance has become embedded within the organisational management system. Data on energy consumption, water use, waste management, and investments in environmentally friendly technologies have become relevant to managerial decision-making.

GM-05 (General Manager): *"We regularly monitor environmental expenditures, including energy consumption, water usage, waste management, and investments in environmentally friendly technologies. These costs are reviewed periodically by management, not only to improve operational efficiency but also to evaluate the effectiveness of our sustainability initiatives and support long-term strategic planning."*

The interview indicates that environmental cost information is incorporated into managerial decision-making rather than being treated solely as financial expenditure. Management uses such information to evaluate the effectiveness of sustainability initiatives, identify opportunities for operational improvement, and consider future investments in environmentally friendly technologies. Thus, environmental cost information serves both an accountability function and a strategic management function.

FIN-05 (Finance Manager): *"Environmental costs are recorded as part of our operational expenditure and reviewed during budget evaluations. Although we do not classify them under a specific Green Accounting account, information related to energy, water, waste management, and environmental investments is analysed to assess cost efficiency and support sustainability reporting."*

The statement suggests that the absence of a formally labelled *Green Accounting* account does not necessarily mean that environmental accounting practices are absent. Instead, environmental information may be embedded within existing accounting and management control systems. In this context, Green Accounting is reflected through the systematic identification, monitoring, evaluation, and utilisation of environmental cost information in organisational decision-making.

Table 1. Green Tourism Practices in Selected Five-Star Hotels in Bali

Hotel	Energy Efficiency	Water Conservation	Waste Management	Plastic Reduction	Community & Cultural Engagement	Sustainability Recognition
The Apurva Kempinski Bali	Smart BMS, LED lighting, energy monitoring	Waste water for irrigation	Waste segregation	Refillable amenities and plastic reduction initiatives	Collaboration with local communities	GSTC Certified
AYANA Resort Bali	Energy-efficient equipment and RE initiatives	Water-saving technologies and irrigation management	Composting and recycling programs	Reduction of ± 52 tons of single-use plastic	Community development and local sourcing	EarthCheck Gold
Sofitel Bali Nusa Dua Beach Resort	Guest Room Management System (GRMS), LED lighting	Grey water and linen reuse	Waste segregation and recycling	Elimination of single-use plastics	Local sourcing and sustainability awareness programs	Green Globe
Conrad Bali	Smart energy management	Water conservation initiatives	Food waste management and recycling	Refillable guest amenities	Mangrove conservation and community involvement	EarthCheck Certified
The Ritz-Carlton, Bali	Energy monitoring system	Water efficiency and wastewater treatment	Recycling and responsible waste management	Plastic reduction policy	Community empowerment	Marriott Serve 360 Sustainability Program

Source: Authors' analysis (2026)

GM-05 (General Manager): *"Before investing in energy-efficient technologies such as LED lighting, Building Management Systems, or wastewater treatment facilities, we conduct financial and operational evaluations to ensure that these investments provide long-term environmental and economic benefits. The results are monitored regularly to assess their contribution to sustainability performance."*

The interview demonstrates that investment in environmentally friendly technologies is supported by financial and operational evaluations. It reflects the use of environmental cost information in strategic decision-making and demonstrates how sustainability considerations can be incorporated into investment appraisal.

Overall, the findings suggest that Green Accounting functions as a management tool for evaluating resource efficiency, environmental performance, and investments in environmentally friendly technologies (Yulianthi, 2025). Environmental cost information therefore provides an important basis for strategic decision-making aimed at improving the sustainability performance of hotel operations. The present findings indicate that sustainable operational governance in Bali's five-star hotels is shaped not only by formal sustainability policies but also by management commitment, systematic evaluation, environmental information, and the integration of sustainability considerations into operational and investment decisions (Jones et al., 2016).

Table 1 demonstrates that although each hotel adopts different sustainability initiatives, several common implementation patterns can be identified. This finding indicates that environmental sustainability has become the primary operational focus within Bali's luxury hospitality industry.

3.2 Employee Engagement through Green Human Resource Management

Sustainability-oriented human resource management practices also support green tourism. All hotels have integrated environmental considerations into their human resource management practices through various training programmes, awareness-raising activities, internal campaigns, and employee participation in sustainability initiatives. These approaches aim to foster an organisational culture that supports the continuous implementation of *green tourism*. Each hotel regularly conducts activities that encourage employee participation in sustainability programmes as well as social and environmental activities involving local communities. In addition, several hotels have established sustainability teams or committees responsible for coordinating environmental programmes across operational departments.

HRM-01 (Human Resource Manager): *"Sustainability training is provided to employees from the beginning of their employment and is reinforced through regular internal programmes. We want employees to understand that environmental responsibility is not only the responsibility of the sustainability team, but part of everyone's daily work. Simple practices such as saving electricity and water, reducing waste, and using resources responsibly are continuously encouraged."*

HRM-02 (Human Resource Manager): *"Employee involvement is encouraged through departmental sustainability targets and internal environmental programmes. Employees are encouraged to participate in waste reduction, energy-saving initiatives, and other environmental activities. The results of these programmes are discussed periodically so that each department can identify areas that still need improvement."*

This interview illustrates that sustainability training is used not merely to transfer environmental knowledge but also to establish a shared sense of responsibility among employees. The GHRM functions as a mechanism for embedding environmental values into organisational culture. The field observations showed that environmental practices were incorporated into routine activities across different operational departments. Employee participation was also reflected in performance monitoring and internal sustainability programmes. The interview findings indicate that the successful implementation of *green tourism* is strongly influenced by employees' level of environmental awareness, understanding, and participation. Therefore, organisational culture represents an important factor in maintaining the consistency and continuity of environmental programmes.

The findings further demonstrate that environmentally friendly technologies and infrastructure alone may not produce optimal outcomes without the support of employees' pro-environmental behaviour. Accordingly, the development of employee competencies and environmental awareness constitutes an integral component of *green tourism* implementation (Kim et al., 2019) and Pham et al., 2019). From this perspective, GHRM functions as a bridge between organisational sustainability policies and actual employee behaviour. Thus, employee engagement represents an important

organisational mechanism through which green tourism practices become embedded in hotel operations (Surya et al., 2024).

3.3 Community Engagement and the Implementation of Tri Hita Karana Values

The findings indicate that the implementation of *green tourism* in five-star hotels in Bali also incorporates social and cultural dimensions. All hotels examined in this study have established various forms of collaboration with local communities through the use of locally sourced agricultural products, partnerships with micro, small, and medium-sized enterprises (MSMEs), empowerment of local artisans, and support for the preservation of Balinese arts and culture. They demonstrate that sustainability is an effort to maintain harmony among the environment, local communities, and cultural heritage. The involvement of local communities was also reflected in the procurement and operational practices of the hotels.

FBM-01 (Food and Beverage Manager): *"Whenever possible, we source agricultural products and other supplies from local farmers and producers. Besides supporting local businesses, using local products also allows us to provide our guests with products that reflect the identity and culture of Bali."*

The interview suggests that local sourcing contributes to the economic empowerment of local producers while simultaneously strengthening the cultural identity. This practice indicates that community engagement is not treated merely as a corporate social responsibility activity but is integrated into the hotel's operational activities.

GM-06 (General Manager): *"Our relationship with the surrounding community is an important part of our sustainability commitment. We support local communities through partnerships, community development programmes, and opportunities for local businesses and artisans to participate in our hotel activities. We believe that the sustainability of the hotel is closely connected to the well-being of the community around us."*

This statement indicates that community engagement is perceived as an integral component of the hotel's long-term sustainability strategy. Several hotels were also observed to support community-based environmental activities, including coastal conservation, mangrove rehabilitation, environmental education, and cultural programmes. The social and cultural dimensions of sustainability were connected to the Balinese philosophy of Tri Hita Karana, which emphasises harmony among humans and God (*parhyangan*), among human beings (*pawongan*), and between humans and the natural environment (*palemahan*). The Sustainability Manager explained:

SM-03 (Sustainability Manager): *"Tri Hita Karana provides a cultural foundation for how we approach sustainability. We try to maintain harmony not only with the environment through conservation and waste management, but also with people through employee and community programmes, while respecting the religious and cultural traditions of Bali."*

The interview indicates that *Tri Hita Karana* is understood not merely as a cultural concept but as a framework that provides meaning to sustainability practices within the hotel. It demonstrates that the three dimensions of *Tri Hita Karana* can be observed in different aspects of hotel operations. The parahyangan dimension is reflected in respect for religious practices, support for local religious and cultural activities, and the

preservation of spiritual values in hotel operations. The pawongan dimension is reflected in employee welfare, community empowerment, partnerships with local MSMEs, local sourcing, and the development of relationships with surrounding communities. Meanwhile, the palemahan dimension is reflected in environmental conservation programmes, energy efficiency, water conservation, waste management, and the reduction of single-use plastics. The integration of these three dimensions suggests that sustainability practices in Bali's hospitality industry are shaped not only by international sustainability standards but also by the local cultural context (Elkington 1997).

3.4 Supporting and Constraining Factors in Green Tourism Implementation

This study identified several factors influencing the implementation of *green tourism* in five-star hotels in Bali. These factors can broadly be categorised into supporting factors and constraining factors. The findings identified five major supporting factors: (1) top management commitment to sustainability, (2) the availability of environmentally friendly technologies, (3) employee competence and participation, (4) international sustainability certification, and (5) collaboration with local communities and suppliers. Top management commitment emerged as one of the most important supporting factors. The General Manager explained:

GM-07 (General Manager): *"Management commitment is essential because sustainability programmes require long-term investment and consistent implementation. Without support from senior management, it would be difficult for individual departments to maintain sustainability targets and allocate the necessary resources."*

The interview demonstrates that management commitment provides both strategic direction and organisational resources for implementing green tourism. There is evidence of sustainability policies, environmental targets, employee training programmes, and investment in environmentally friendly technologies. Technological capacity also emerged as an important supporting factor, allowing hotels to monitor resource consumption and improve operational efficiency

ENG-03 (Engineering): *"Technology makes it easier for us to monitor and control resource consumption. When we have accurate information about energy and water use, we can identify inefficiencies and take corrective action. However, the technology must be supported by employees who understand how to operate and use it properly."*

Employee competence and participation were also identified as important supporting factors. International sustainability certifications also provide an additional institutional mechanism by establishing standards, performance indicators, and external expectations for sustainability management. Furthermore, collaboration with local communities and suppliers strengthens the implementation of green tourism by extending sustainability practices beyond the boundaries of the hotel. Despite these supporting factors, the findings also indicate that several constraints remain. The main challenges identified include high initial investment requirements for environmentally friendly technologies, limited availability of suppliers that meet sustainability standards, the need for continuous employee capacity development, and the absence of uniform environmental performance indicators across hotels.

SM-05 (Sustainability Manager): *"One of the challenges is that some sustainability initiatives require significant initial investment. In addition, not every supplier can meet our environmental requirements, so finding suitable local suppliers can sometimes be difficult. We also need to continuously educate employees because sustainability practices require consistent behaviour."*
ENG-04 (Engineering): *"The investment in environmental technology can be substantial, particularly for systems related to energy management, water treatment, and waste processing. We therefore need to evaluate not only the environmental benefits but also the operational and financial feasibility before implementing new technology."*

The interview suggests that financial considerations, supply-chain limitations, and human resource capacity can influence the pace and consistency of green tourism implementation. Although environmentally friendly technologies may generate long-term operational and environmental benefits, their initial costs can become a barrier, particularly when the return on investment is realised over a relatively long period.

This finding demonstrates that investment decisions in green technologies involve a balance between environmental objectives and financial considerations. Another constraint concerns the availability of sustainability-oriented suppliers. Not all local suppliers are able to meet required environmental, quality, and consistency standards. This creates a potential tension between the objective of supporting local communities and the operational requirements of international-standard hotels.

3.5 Discussion

The findings demonstrate that green tourism implementation in Bali's five-star hotels is not limited to individual environmental initiatives but represents a broader organisational process involving resource efficiency, sustainable governance, employee engagement, environmental cost management, community participation, and local cultural values. These dimensions are interconnected rather than operating independently. Environmental practices were associated with operational efficiency, cost management, performance evaluation, and long-term investment decisions. This indicates that sustainability is increasingly incorporated into core business strategies rather than being treated as a separate environmental programme.

An important finding concerns the role of Green Accounting in supporting sustainability-oriented decision-making. Environmental information is considered in budgeting, cost control, performance evaluation, and managerial decisions. This suggests that Green Accounting may be embedded within existing accounting and management control systems rather than operating as a formally separate accounting system. Environmental cost information therefore serves not only an accountability function but also supports the evaluation of resource efficiency and investment decisions (Yulianthi 2025). The findings also demonstrate the importance of Green Human Resource Management (GHRM) in translating sustainability policies into everyday operational behaviour. Training, environmental awareness, employee participation, and departmental sustainability targets help employees understand their role in achieving organisational environmental objectives (Kim et al., 2019 and Pham et al., 2019).

Community engagement represents another important dimension of green tourism implementation. Local sourcing and community-based environmental programmes can simultaneously contribute to local economic development, strengthen destination

identity, and support environmental conservation. Thus, hotels function not only as individual tourism businesses but also as actors within the broader sustainability ecosystem of the destination.

The findings further demonstrate that the implementation of green tourism in Bali is shaped by Tri Hita Karana; *palemahan, pawongan,* and *parahyangan*. Tri Hita Karana provides a culturally embedded foundation that strengthens the relevance and meaning of sustainability practices in the hospitality industry.

The study also identifies several supporting and constraining factors. Management commitment, environmentally friendly technologies, employee competence, sustainability certification, and collaboration with local communities and suppliers facilitate implementation. In contrast, high initial investment costs, limited availability of sustainability-oriented suppliers, the need for continuous employee development, and differences in environmental performance indicators constrain implementation. Environmental resource efficiency provides the operational foundation; sustainable governance provides strategic direction; Green Accounting supports environmental and managerial decision-making; GHRM facilitates employee-level implementation; while community engagement and Tri Hita Karana connect hotel sustainability practices with the wider social and cultural context of Bali.

The contribution of this study lies in providing empirical evidence from a multiple case study of five-star hotels in Bali and demonstrating how these dimensions are interconnected in actual hotel operations. This study provides a more integrated understanding of how sustainability practices are implemented within a culturally distinctive hospitality context. The effective implementation depends on the alignment of managerial commitment, technological capability, environmental information, employee behaviour, stakeholder collaboration, and local cultural values. This perspective extends the green tourism literature by positioning sustainability as simultaneously an environmental, organisational, economic, social, and cultural process.

4 Conclusion

This study examined the implementation of green tourism practices in five five-star hotels in Bali using a qualitative multiple case study approach. The findings demonstrate that green tourism is implemented as a multidimensional practice involving environmental resource efficiency, sustainable operational management, employee and community engagement, and the integration of Tri Hita Karana values**.** The main supporting factors include management commitment, environmentally friendly technologies, employee competence and participation, sustainability certification, and collaboration with local communities and suppliers. Meanwhile, high initial investment costs, limited sustainable suppliers, the need for continuous employee development, and differences in environmental performance indicators remain important constraints. The contribution of this study lies in providing empirical evidence from five-star hotels in Bali and demonstrating how environmental practices, Green Accounting, GHRM, community engagement, and Tri Hita Karana are interconnected in actual hotel operations. This study is limited to five five-star hotels

in Bali; therefore, future research could examine a broader range of hotels or compare green tourism practices across different tourism destinations.

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