

Integrating Tri Hita Karana into Entrepreneurial Orientation for Business Sustainability in Balinese MSMEs

Ni Wayan Sitiari^{1*} , Made Setini¹ , Anik Puspa Ningsih¹ , Cokorda Krisna Yuda¹

¹Warmadewa University

Jl. Terompong No.24, Denpasar, Bali 80235, Indonesia

*Corresponding Email: niwayansitiari2@gmail.com

ARTICLE INFORMATION

Publication information

Research article

HOW TO CITE

Sitiari, N. W., Setini, M., Ningsih, A. P., & Yuda, C. K. (2026). Integrating Tri Hita Karana into entrepreneurial orientation for business sustainability in Balinese MSMEs. *International Journal of Applied Business & International Management*, 11(1), 62-85.

DOI:

<https://doi.org/10.32535/ijabim.v11i1.4521>

Copyright© 2026 owned by Author(s).
Published by IJABIM



This is an open-access article.

License:

Attribution-Noncommercial-Share Alike
(CC BY-NC-SA)

Received: 31 January 2026

Accepted: 14 March 2026

Published: 20 April 2026

ABSTRACT

Business sustainability often varies depending on cultural perspectives. This study aims to explore business sustainability through the lens of entrepreneurial orientation practices, specifically from the Tri Hita Karana (THK) cultural perspective in Bali. The research employs a qualitative approach, with respondents including owners and managers of Micro, Small, and Medium Enterprises (MSMEs), community leaders, and academics from Bali. The findings of the study reveal that business sustainability, as seen through the THK cultural perspective in Bali, encompasses entrepreneurial orientation practices such as maintaining a harmonious relationship with God by seeking *taksu*, fostering harmonious relationships with others through *memyamabraya*, and protecting the natural environment and its resources by safeguarding the earth. Business sustainability, viewed through the lens of cultural values, can help maintain long-term business viability in Bali; however, it tends not to promote growth at the scale of larger companies. The findings of this study indicate that MSMEs in Bali, with a deep understanding of their culture, tend to preserve traditional business practices, which, while sustainable, often hinder the transition to larger-scale enterprises. The results provide insights for policymakers in designing culturally grounded strategies to enhance both the sustainability and growth potential of MSMEs.

Keywords: Culture; Entrepreneurial Orientation; Integrating; Sustainability Business; Tri Hita Karana

INTRODUCTION

A country with a strong culture tends to impact entrepreneurial orientation and the way businesses are run. Social and cultural issues impact entrepreneurial practices for business sustainability. Research conducted in several countries has found that culture influences entrepreneurial orientation (Calza et al., 2020; Sitiari et al., 2023). Other research findings indicate that cultural values in small businesses are both supporting and vulnerable in entrepreneurship (Binalla, 2021). These findings suggest that cultural values have the potential to both support and hinder entrepreneurial orientation. Enhancing entrepreneurial management capabilities is essential to address the vulnerability of cultural values to entrepreneurship. Policy frameworks that lead to inclusive programs for building sustainable businesses are crucial (Setini et al., 2025). Indonesia, particularly Bali, is renowned for its strong cultural heritage. The development of Micro, Small, and Medium Enterprises (MSMEs) in Bali is inextricably linked to the role of culture. A recent phenomenon in Bali is the tendency for MSMEs to continue growing in terms of numbers but not in terms of scale. This situation is likely related to cultural background.

Research in Bali has demonstrated that local cultural values play a significant role in enhancing entrepreneurial orientation, organizational performance, and business sustainability (Sitiari et al., 2021; 2023; Soleh et al., 2025). However, these studies have yet to explore the vulnerability of cultural values in the practice of entrepreneurial orientation and business sustainability. Previous research has shown that entrepreneurial dynamics among disadvantaged communities in developing countries, including cognitive perspectives, attitudes, subjective norms, self-efficacy, opportunities, and role models, serve as key factors motivating these groups to initiate businesses (Johri et al., 2024). However, these studies have not sufficiently addressed the integration of cultural factors in entrepreneurship, particularly in relation to the long-term sustainability of businesses. The need for a culturally sensitive approach for organizations to adapt their sustainability practices to align with the cultural norms of their operational environment (Peretz, 2024).

Business sustainability is a concept that guides organizations not only to pursue profits for the current generation but also to care for the needs of future generations. The concept of sustainability directs organizations to achieve goals based on economic, social, and environmental dimensions. Research shows that policies based on local culture have an impact on business sustainability in the textile industry in Bali (Parameswara et al., 2020). Balinese local wisdom and place identity influence business sustainability (Parameswara et al., 2021). There is a mutually supportive relationship between economic sustainability and cultural preservation. Cultural policy plays a crucial role in shaping and revitalizing traditional practices by evaluating challenges facing cultural industries, such as industrialization, knowledge regeneration, and environmental sustainability (Parameswara, 2024). Local wisdom strengthens the influence of entrepreneurial orientation on sustainable business competitive advantage (Mahrinasari, 2024).

Different cultural values appear to shape distinct sustainability strategies. Despite extensive research, a gap persists in understanding the underlying cultural mechanisms driving entrepreneurial behavior for business sustainability. Recent findings highlight that integrating sustainability capabilities, entrepreneurial orientation, green purchasing practices, and green supply chain integration is crucial for environmental protection and achieving business goals (Anin et al., 2024). Moreover, recognizing previously

overlooked normative foundations in cultural assumptions and values offers cutting-edge insights into sustainable organizational culture (Assoratgoon & Kantabutra, 2023).

Despite the growing body of research on entrepreneurial orientation and sustainability, limited attention has been given to the underlying cultural mechanisms that shape these relationships, particularly in the context of local wisdom. Prior studies in Bali have predominantly employed quantitative approaches and have not sufficiently explored how cultural values may simultaneously support and constrain business growth. Therefore, this study aims to explore how entrepreneurial orientation and business sustainability are enacted through the Tri Hita Karana (THK) cultural framework in Bali. This study contributes to the literature by providing a qualitative, culturally grounded perspective that explains the dual role of local values in sustaining business continuity while potentially limiting scalability.

LITERATURE REVIEW

Entrepreneurial Orientation

The theories used in this study include agency theory (Bandura, 2001), social cognitive theory (Bandura, 2006), and the theory of planned behavior (Ajzen, 1991). Agency theory explains that entrepreneurship is a person's decision to become an entrepreneur, a self-motivated decision, or, in other words, an individual decision. Entrepreneurship is driven by internal motivation. Social cognitive theory explains that humans need help from others to achieve their goals, and the theory of planned behavior explains that individual behavior begins with intention, which is determined by both the individual and their environment. The relationship between culture and entrepreneurship can be explained by linking Schumpeter's theory with (Osterhammel, 1987). Schumpeter's theory emphasizes that entrepreneurial organizations must consider how to profit by exploiting opportunities.

Weber (1948), on the other hand, emphasizes expected profits, namely, long-term profits through ethical business practices. Religious values are a source of ethics that are consistently implemented as a culture in a society, influencing entrepreneurial behavior. Entrepreneurial orientation means all the practices, processes, and decision-making activities adopted by entrepreneurs to act that result in an entrepreneurially oriented company (Lumpkin & Dess, 1996). The dimensions of entrepreneurial orientation are proactive, innovative, and risk-taking, referring to (Lumpkin & Dess, 1996; Sitiari et al., 2021). The influence of culture in the form of values on entrepreneurial-oriented behavior has been studied in several countries around the world. Cultural values influence entrepreneurial orientation (Calza et al., 2020). For example, in China, Mukhtar et al. (2021) found that using respondents from 50 member countries of the GEM (Global Entrepreneurship Monitor), all dimensions of Hofstede culture play a role in determining entrepreneurial intentions. Culture has a complex influence on entrepreneurial intentions (Krishna & Agrawal, 2026). Engidaw (2021) found that the attitudes of the society in which they live influence entrepreneurship. That culture, and how it is transmitted down through generations, is another mechanism by which parents influence their children's decision to enter entrepreneurship as well as the economic outcomes of that entrepreneurship (Jonsson & Ouyang, 2023). National culture impacts entrepreneurship in multifaceted ways. Specifically, power distance and indulgence positively correlate with entrepreneurial (Zhang et al., 2025).

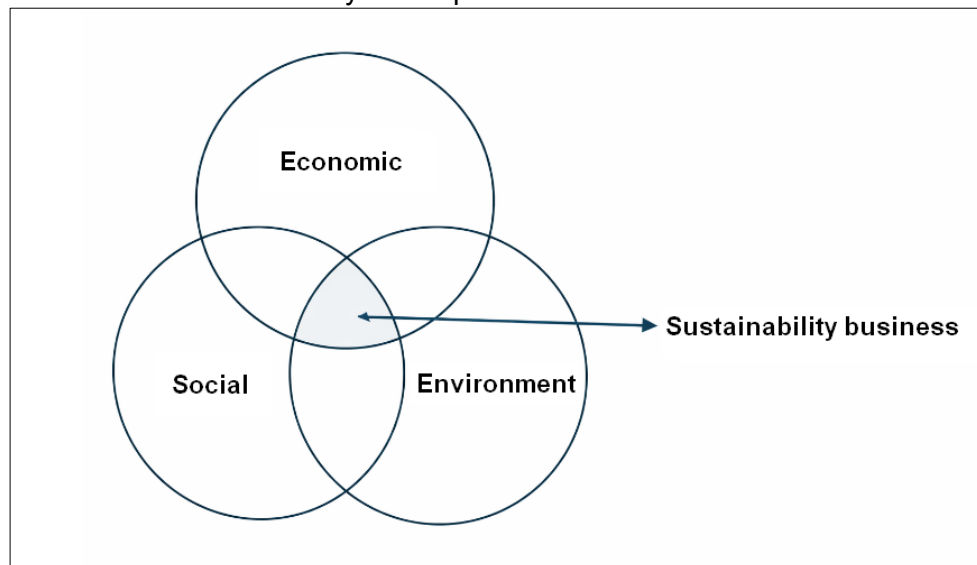
Business Sustainability

Stakeholder theory illustrates that companies are not only responsible for maximizing profits for owners and investors, known as shareholders, but also for providing benefits

to society, the social environment, and the government, known as stakeholders. The term stakeholder was first introduced in 1963 by the Stanford Research Institute and defined as a group that can provide support for an organization's existence (Harmoni, 2013). Based on stakeholder theory, building business sustainability is a comprehensive concept addressing current and future issues. Business goals benefit not only the current generation but also future generations. Organizations focused on business sustainability motivate their employees to work together to achieve goals based on economic, social, and environmental dimensions (Widyastuti et al., 2024). Organizations that adopt sustainable practices and are aware of environmentally friendly goals generate a sense of responsibility (Yusoff et al., 2020) and improve environmental performance by enriching knowledge about recycling, green products, waste management, and energy efficiency (Singh et al., 2020; Purbiyati & Andrew, 2024).

Sustainability and environmental protection are key considerations when planning future policies and strategies. The company begins all its activities with comprehensive planning, emphasizing a clear sustainability vision that involves all stakeholders, both internal and external. Business sustainability indicators are measured by: ecological, which includes reducing environmental degradation; economic, which is defined as satisfying basic human material needs through the application of environmentally friendly technologies and techniques; and social, which assumes the maintenance of a social minimum (the elimination of hunger and poverty), health protection, the development of the human spiritual environment (culture), safety, and education (Bombiak & Marciniuk-Kluska, 2019). The concept of business sustainability is presented in Figure 1.

Figure 1. Business Sustainability Concept



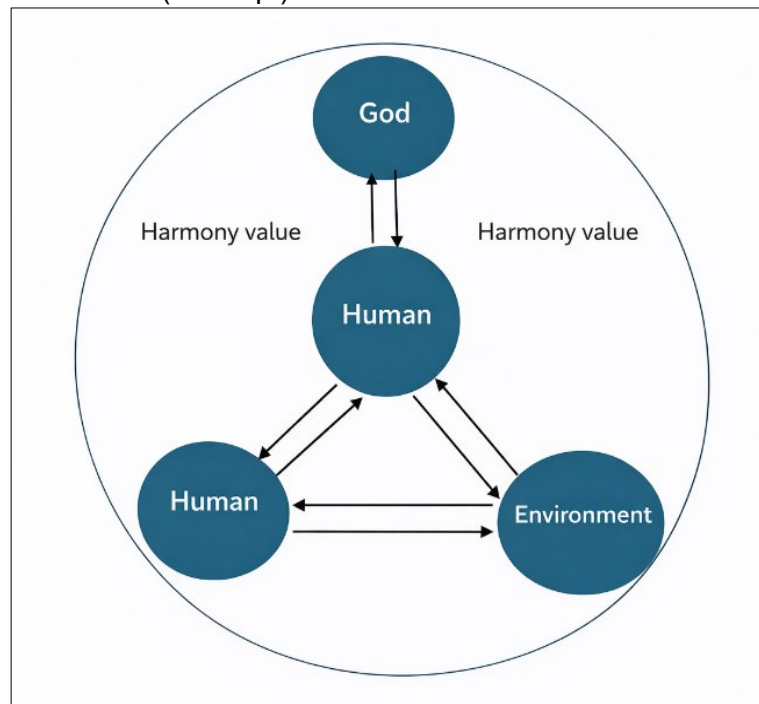
The sustainability of a business is inseparable from the role of culture. Research shows that cultural policies in Bali enhance the orange economy and sense of identity by using Balinese handwoven textiles and significantly impact the demand for handwoven textiles (Parameswara et al., 2021; Parameswara, 2024). Research in several countries, such as India, has shown that resources in the form of beliefs embedded in customs influence sustainability (Manjrekar, 2017). There is a tendency for economic sustainability to be prioritized over socio-cultural and environmental sustainability (Santosa et al., 2023). Culture plays a significant role in sustainable business practices and can contribute to competitive advantage (Laksmi et al., 2024). Cultural analysis can help augment the positive role of culture in sustainability transitions: solving problems by dynamically

adjusting to changing external circumstances; generating and rapidly proliferating new ideas, practices, knowledge, and products; being a source of traditional knowledge, values, and practices that are aligned with a sustainable future; and delivering desired outcomes collectively (Stephenson, 2023).

Tri Hita Karana (THK)

Cultural values as capital, as processes and ways of life, as central offering elements that provide the values of actions that underlie sustainability (or unsustainability), culture as a creative expression that provides insight into sustainability issues. Values that are maintained as local wisdom of the Balinese people that support economic sustainability in Bali (Parameswara & Wulandari, 2020). The Balinese cultural philosophy of THK emphasizes the theory of balance, stating that Hindu society tends to understand itself and its environment as a system controlled by the value of balance, and manifested in the form of behavior. The values contained in the THK concept should be a guideline in every aspect of life, including running a business. The teachings of THK emphasize three human relationships in this life, which are interconnected with each other (Suwetha, 2015), including (1) the relationship between humans and their God (*Parahyangan*); (2) the relationship between humans and others (*Pawongan*), and (3) the relationship between humans and the natural environment (*Palemahan*). As presented in Figure 2, THK is defined as three causes of happiness/well-being and prosperity in human life.

Figure 2. Tri Hita Karana (Concept)



Start of the Art

The purpose of this study is to explore entrepreneurial orientation practices and business sustainability by adopting local Balinese cultural values. Numerous studies conducted in several countries have found that culture influences entrepreneurial orientation (Bashokuh-E-Ajirloo et al., 2023; Calza et al., 2020; Sitiari et al., 2021). Previous studies indicate that strengthening entrepreneurial capabilities is essential to overcome the limitations arising from cultural values in business practices (Binalla, 2021). Family beliefs and education shape entrepreneurial mindsets, but the tendency to become an entrepreneur remains low by cultural standards (Miura, 2024). Research findings reveal

the dynamics of entrepreneurship among disadvantaged communities in developing countries, suggesting that cognitive perspectives, attitudes, subjective norms, self-efficacy, perceived opportunities, and role models encourage disadvantaged communities in India to start businesses (Johri et al., 2024).

This research has not yet considered social capital and cultural factors. Indian culture shares a similar cultural background to Balinese culture, with its Hindu religious background. MSMEs among disadvantaged communities in Bali tend to struggle to develop. MSMEs in Bali strongly believe in local wisdom. The study found that local wisdom strengthens the influence of entrepreneurial orientation on sustainable competitive advantage (Mahrinasari, 2024). Research in Bali found that local culture-based policies impact business sustainability in the textile industry (Parameswara et al. 2020, 2021). Cultural policies play a crucial role in shaping and revitalizing traditional practices by evaluating challenges facing cultural industries, such as industrialization, knowledge regeneration, and environmental sustainability (Parameswara, 2024).

Despite extensive research, there remains a gap in understanding the underlying cultural mechanisms behind entrepreneurial behavior for business sustainability. This study aims to explore how entrepreneurial practices and business sustainability in Bali adopt local cultural values. The results are expected to qualitatively explain previous research findings. Previous research in Bali has focused more on quantitatively examining entrepreneurial culture and orientation.

RESEARCH METHOD

Research Approach

Researchers use a qualitative-interpretive paradigm with an ethno-methodological approach to achieve research objectives. The interpretive paradigm recognizes that there is no objective and value-free science as long as it involves humans with their subjectivity, which can consciously or unconsciously influence the process of constructing knowledge itself (Pertiwi et al., 2023). In this study, the implementation of values in the THK concept in the practice of entrepreneurial orientation and business sustainability is seen as a social product measured by the strength of human interaction that is inseparable from the social reality of its environment, so that the meaning or understanding that exists now cannot be separated from the human subjectivity living in it. Thus, the interpretive paradigm is used by researchers to understand and analyze the meaning behind the reality of entrepreneurial and sustainability orientation practices by adopting the cultural values of THK from the perspective of MSME managers who carry out daily activities in Bali.

This research is included in qualitative research, because the research conducted is holistic (comprehensive), full of meaning because it is related to the reality that exists at the research site, and comes from the words and behavior of the informants. In field-based ethnographic research, according to Dobbert (1982), the main goal is to find patterns and understand the situation as seen by the research participants. The steps taken to successfully achieve the validity and reliability of the patterns of research findings are to describe the work situation in the field that reflects what the actual conditions in the field are like. Traditionally, validity in qualitative research determines the degree of claim from the researcher to what extent the knowledge produced is related to the reality being studied (Cho & Trent, 2006).

Data Collection Techniques and Informants

The data collection techniques used by the researchers focused on participant observation, interviews, and documentation. The interviews conducted in this study were unstructured, informal, and dependent on the interviewer's spontaneity in asking questions. However, boundaries were still necessary to ensure the content of the interviews did not deviate significantly from the intended objectives and topics. In this study, the researchers also used Balinese (in addition to Indonesian) when conducting interviews with informants. Besides the researcher's background in Balinese culture, the researcher feels that using Balinese will make it easier to establish interactions and obtain the desired information (data). The results of observations and interviews will be more credible if supported by images and videos. The documentation carried out, for example, is related to the *Palemahan* (environmental) aspect, the *Parahyangan* aspect, and the *Pawongan* aspect.

The informants in this study were MSMEs engaged in the processing sector, focusing on the processing industry. In this case, the processing industry was in the form of food and beverages. Researchers used the snowball analogy to select informants in this study. Snowball is a sampling method used to explain social or communication patterns in a community being studied and is carried out in a rotating manner from one respondent to another (Gunawan et al., 2023). The snowball method begins with someone who is deemed to fit the research criteria, and then the information search process will continue based on the relationship between one person and another until sufficient information is obtained (Naderifar et al., 2017).

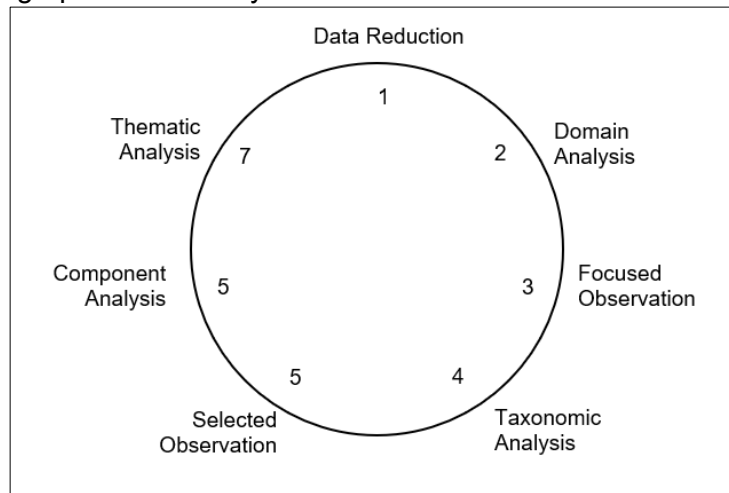
Data Analysis Process

This research model does not differentiate between the research process and data collection activities, but rather integrates data collection through to the data analysis stage. The data analysis process in this study began when the researcher conducted field observations. Analysis was conducted by understanding the behavior or actions of informants in their daily activities and by communicating directly with them. The process was then further divided into three stages. This research was conducted based on Pertiwi et al. (2023). The first stage involved data reduction, a process of simplifying data by converting recorded data (interview results) into written or transcribed form, thus facilitating subsequent analysis.

The second stage is conducting domain analysis based on the similarities of the reduced data, the results of field observations, and documentation. Domain analysis in this study is divided into three categories, namely the implementation of THK in entrepreneurship related to *Parahyangan*, *Pawongan*, and *Palemahan*. After the domains are determined, the next step is to conduct a taxonomic analysis through observations and focused interviews to support the predetermined domains. Component analysis is conducted through selected observations or interviews by asking a number of contrasting questions to obtain a clearer and more comprehensive picture or understanding, thus forming a theme. Theme analysis is the culmination of data analysis in this study. After the theme is formed, it is continued with data interpretation.

The third stage is interpreting the data as an effort to obtain deeper meaning and significance for the data that has been collected and analyzed, so as to produce conclusions that are relevant to existing theories and the reality (information) obtained from MSME actors in Bali. To provide a clearer overview of the analytical procedure, the ethnographic data analysis scheme is illustrated in Figure 3. The figure summarizes the key stages of qualitative data analysis, including data reduction, categorization, and theme development.

Figure 3. Ethnographic Data Analysis Scheme



RESULTS

Respondents' Profile

Table 1. Demographic Profile of the Respondents)

No.	Name	Address	Age	Name of Business	Year Starting a Business
1	Ni Wayan Suwendri	Mengwi Village	45	Tunjung Sari	2021
2	Ni Nyoman Suastini	Sading Village	42	Sari Inten	1999
3	Ketut Sumasni	Sading Village	50	Sari Rasa Kue Bolong	-
4	Ni Wayan Simer Sari	Sading Negara Village	70	Sari Rahayu	1998
5	Luh Sumarni	Banyuatis Village	71	Sentana	1990
6	I Made Sudira	-	66	Public Figure	-
7	Ni Ketut Sudarmini, S.E., M.Agb.	Sading Village	63	Academics	1987 (Warmadewa University)

As presented in [Table 1](#), the respondents consist of MSME actors, a public figure, and an academic, representing diverse perspectives relevant to the study. The majority of respondents are female entrepreneurs operating in the traditional food sector, reflecting the dominant role of women in MSMEs in Bali. The age of respondents ranges from 42 to 71 years, indicating that most businesses are managed by experienced individuals. In terms of business establishment, several enterprises have been operating for decades, suggesting strong business continuity rooted in tradition, while some newer businesses indicate ongoing entrepreneurial activity. Overall, the profile demonstrates that the respondents possess substantial experience and cultural embeddedness, supporting the credibility and relevance of the findings.

Entrepreneurial Orientation and Business Sustainability Through *Parahyangan*

The *Parahyangan* concept encompasses values reflected in a strong belief in God. Based on interviews with respondents, the practice of entrepreneurial orientation and business sustainability by adopting the *Parahyangan* concept, namely maintaining a relationship with God, is stated:

*“Dalam menjalani profesi saya sebagai pengusaha kecil saya percaya dengan adanya kekuatan Ida Sang Hyang Widhi sebagai umat Hindu. Dengan keyakinan terhadap restu Tuhan saya memiliki keyakinan, percaya diri terhadap keberhasilan usaha saya. Sebagai rasa syukur dengan anugrahnya saya implementasikan dengan memberi persembahan sebelum saya melakukan kegiatan bisnis. Dengan memberikan persembahan kepada Tuhan saya memiliki keyakinan, merasa percaya diri dalam bekerja di Bali diistilahkan dengan metaksu. Dengan adanya keyakinan dan percaya diri jadi tiyang memiliki motivasi dari diri sendiri untuk bekerja lebih tekun, jujur. Tujuannya adalah supaya bisnis saya mesari atau mendapat keuntungan (As a small business owner, I believe in the power of Ida Sang Hyang Widhi, the Almighty God, as a Hindu. With my faith in God's blessings, I have confidence in the success of my business. As a token of gratitude for His blessings, I make offerings before starting my business activities. This practice, known as *metaksu* in Bali, gives me faith and confidence in my work. With faith and confidence, I am self-motivated to work diligently and honestly, aiming for my business to prosper and make a profit)” (Wayan Suwanderi, 2024, entrepreneur).*

Respondents' statements imply that the values contained in the *Parahyangan* concept are related to religion, namely Hinduism. Belief in God in Hinduism, called *Ida Sang Hyang Widhi*, is very strong and has become a culture in everyday life, including in business. Belief in *Ida Sang Hyang Widhi* is implemented by giving offerings. By believing in the power of God, it gives them confidence and self-confidence that motivates them to work sincerely and diligently, which is often referred to as having *taksu*. Every building where they work has a *pelangkiran* indicating that they have a special place related to business for offerings. It can be concluded that the relationship between humans and God (*niskala*) is very strong because they do it consistently every day and at the same time with the aim of working properly, or what is called *taksu*.

Based on the results of interviews with other respondents, it was stated as follows.

“Saya sebagai pengusaha yang beragama Hindu percaya dengan Tuhan. Menjaga hubungan dengan Tuhan adalah yang utama dilakukan. Implementasinya dalam bisnis adalah memohon kekuatan supaya bekerja dengan tulus ikhlas, tidak membohongi pembeli, sabar walaupun keuntungannya kecil tapi dalam jangka waktu panjang. Niki usaha tyang jaja bolong untuk keperluan upacara agama usaha turun temurun dari keluarga sampai sekarang sebagai penghasilan utama. Dengan menjalankan norma-norma agama merasa tenang sehingga yakin bekerja dengan benar. Saya membuat tempat khusus untuk memohon restu dan nunas taksu (As a Hindu entrepreneur, I believe in the importance of maintaining a strong connection with God. I prioritize seeking His guidance and blessings to work with sincerity and integrity, without deceiving customers, and to be patient even when profits are small, trusting that it will lead to long-term success. I run a traditional business, selling jaja bolong, which has been passed down through generations as our main source of income, particularly for religious ceremonies. By adhering to my religious principles, I feel a sense of peace and confidence in my work. I have a special place in my business where I pray and seek blessings, asking for guidance and protection)” (Ni Nyoman Suastini, 2024, entrepreneur).

Based on interviews and observations with MSMEs producing Ni Nyoman Suastini cookies, researchers demonstrated that a relationship with God is a priority before undertaking any activity. Their workplaces have a dedicated space called a *pelangkiran* (place of worship) for the smooth running of the business. The goal is to work with the right things, or *metaksu*. In terms of management science, "doing things right" means doing things effectively and efficiently. Researchers observed other business owners in different locations.

Based on observations and interviews with other MSMEs, the following findings were obtained.

"Saya punya usaha kue sudah lama sudah turun-temurun. Dalam menjalankan usaha saya lakukan dengan bekerja keras, bersyukur, dan jujur. Sebelum bekerja mohon restu dulu supaya diarahkan bekerja dengan benar. Nunas ica dumun secara niskala baru tyang megae menata barang-barang secara kenten. Pang tyang polih rejeki tempat tyang ngaturang banten tyang meduwe kamar suci (I've been running a traditional cake business for a long time, passed down through generations. I believe this business is a blessing from Ida Sang Hyang Widhi. I operate it with hard work, gratitude, and honesty. Before starting work, I pray for guidance and blessings, seeking direction to do things right. I make an offering (nunas ica dumun) in the spiritual realm, asking for permission and blessings, before arranging my products neatly. I have a sacred space where I offer prayers and gratitude, believing it's the source of my livelihood)" (Ketut Sumasni, 2024, entrepreneur).

The interviews revealed that MSMEs began their activities with the same method of offering offerings (*ngaturang canang*) or offerings (*banten*). However, they did not do so at the workplace, where they provided a dedicated space or sacred room. Researchers observed that their work environment was very comfortable. Belief in God, which they refer to as faith in the supernatural, is crucial. This indicates that their relationship with God is very strong. Interviews with two MSMEs producing similar products revealed similar findings, including:

"Tyang niki ngadep jaja lebih diutamakan untuk keperluan upacara agama Hindu yaitu jaja gina, jaja gipang dll. Kepercayaan tyang dengan Ida Sang hyang Widhi tyang lakukan dengan mengucapkan terima kasih kepada Tuhan dengan mebanten sebelum bekerja ditempat kerja Saya beryukur punya usaha maka saya harus jalankan dengan jujur tidak membohongi pembeli, dan berusaha menjalankan ajaran agama (I prioritize selling traditional Balinese cakes (jaja) for Hindu ceremonies, such as jaja gina and jaja gipang. I express my gratitude to Ida Sang Hyang Widhi by offering prayers (mebanten) at my workplace before starting work. I'm thankful for this business, so I strive to run it with honesty, without deceiving customers, and try to apply Hindu teachings in my daily work)" (Ni Wayan Simer Sari, 2024, entrepreneur).

Based on the results of interviews with the two respondents, it was revealed that belief in *Ida Sang Hyang Widhi* is implemented through routine daily offerings of offerings and performing ritual offerings. The researchers also interviewed community leaders at the location, stating the following:

“Di Sading niki usaha bikin jaja sudah dilakukan secara turun temurun, yang terkenal nika jaja potongan, pastel, bolong, jaja gino, keripik dan lain-lain. Dengan adanya UMKM niki kemampuan masyarakat semakin meningkat dapat dari mereka punya tempat sembahyang yang sudah bagus-bagus. UMKM di Sading niki sampun terbukti ten wenten anak nganggur, dan kesejahteraan. Di sading niki wentem UMKM yang terdaftar 31 dan sebenarnya ada lebih dari 100. Produksi jaja sebagian besar jaja untuk banten. Kegiatan agama sangat kuat dan gampang untuk menggerakkan mereka (the traditional cake-making business has been passed down through generations. With the existence of this MSME (Micro, Small, and Medium Enterprise), the community's ability has improved, evident from their beautiful places of worship. The MSME in Sading has proven to reduce unemployment and improve welfare. There are 31 registered MSMEs in Sading, but actually, there are over 100. Most of the cake production is for religious offerings (banten). Religious activities are strong here, making it easy to mobilize the community)” (I Made Sudira, 2024, public figure).

Based on information from community leaders in Sading village, religious activities reflect a strong belief in God. MSMEs in Sading village are able to improve their welfare, as reflected in their ability to build sacred places. Their belief in God is reflected in the products they produce, which are prioritized for ceremonial purposes, and have become a characteristic of Balinese society. In addition to community leaders, informants also include academics living in Sading village. Based on the results of interviews, the following statement was made:

“Jika dikaitkan dengan THK hubungannya dengan Tuhan sudah jelas mereka menyediakan sarana untuk menunjukkan bakti kepada Tuhan. Implementasinya adalah melakukan persembahyangan setiap hari sebelum beraktivitas. Masyarakat Sading sangat berkomitmen kalau ada kegiatan-kegiatan di desa, dan sangat mudah untuk menggerakkan (In relation to THK, their connection with God is clear - they provide means to show devotion to God. They implement this by praying every day before activities. The Sading community is very committed to village activities and is easy to mobilize)” (Ketut Sudarmini, 2024, academician).

Based on the interview results, academic observations confirm that MSMEs in Sading consistently implement human-God relationships in their daily business activities. Interviews were also conducted with respondents in a different location, namely in Buleleng Regency. Research findings with respondents in other locations, namely Buleleng and Tabanan Regencies, indicate the following:

“Tyang usaha niki sampun turun temurun. yen urusan ke Luhur nika utamayang tyang. Mebanten ditempat kerja setiap hari, di sanggah gede yen ada rahinan, pokoknya urusan ke niskala tyang ten bani. Yen subo lancar urusan niskala lancar sampun rejeki, seha kenten. Sebagai orang Bali selalu yakin dan percaya sama Tuhan dengan menjalankan usaha dengan jujur, dan bekerja keras (I've been running this business for generations. For me, spiritual matters come first. I offer prayers (mebanten) at my workplace every day, and at the family temple (sanggah gede) on special days. I prioritize spiritual balance - if that's smooth, my livelihood, health, and everything else follows. As a Balinese, I believe in God and run my business with honesty and hard work)” (Luh Sumarni, 2024, entrepreneur).

Based on the results of interviews with respondents in different locations, namely in Buleleng Regency, they showed almost the same statement, where the relationship with God is very strong, because they believe that fortune and health are His grace. Implemented by the belief in working hard and trying to behave honestly and regularly performing prayers with *ngaturang canang* at the business place, and at times according to Hindu holidays. Based on the results of the interviews, it shows that the relationship between humans and God in everyday life in carrying out business is very strong.

Figure 4 shows the *Pelangkiran* (place of prayer) at the location at the place of work. This reflects the implementation of the Parahyangan concept, where MSME actors maintain a spiritual connection with God through daily offerings and prayers. The presence of a dedicated worship space in the workplace indicates that spiritual practices are integrated into business activities, reinforcing confidence, ethical behavior, and inner motivation in entrepreneurial practices.

Figure 4. Place of Worship at Work (*Pelangkiran*)



Entrepreneurial Orientation and Business Sustainability Through *Pawongan*

Based on the results of interviews with respondents regarding relationships with fellow employees or other people both inside and outside the company, the following is shown:

*“Saya menjaga hubungan dengan sesama baik saudara maupun bukan saudara dengan menyamabraya. Dengan usaha niki saya dapat membantu saudara yang kurang mampu, medana punia dipura-pura. Hasil tyang bisnis niki tyang nyidang menyamabraya yen ada nak ngelah gae nyidang tyang ngejot jaja atau yang lain. Dalam menjalankan bisnis niki, saling tulungin, saling membantu. Jika ada saudara yang ikut belajar bisnis saya bantu (I maintain relationships with others, both family and non-family, through community bonding (*menyamabraya*). With this business, I can help less fortunate relatives and contribute to temple activities (*medana punia dipura-pura*). I can also support community events by providing cakes or other products. In this business, we help each other, support each other. If relatives want to learn the business, I assist them)”* (Wayan Suwanderi, 2024, entrepreneur).

Based on the results of the interview, it shows that relationships with others are shown by mutual assistance. Mutual assistance, namely providing assistance in the form of *jaja* to people who are having ceremonial activities, is called *ngejot*. This mutual assistance is not only for close relatives who are related by blood.

"Hubungan dengan sesama saya sebagai rasa syukur yen ada nak mebelanja bang tyang nyicipin, yen ada nak ngelah gae pasti tyang nyumbang anggen tyang menyamabraya dalam menjaga hubungan dengan sesama dalam bisnis saya ini diimplementasikan saya ikut dalam persatuan UMKM dan tyang sudah pernah dapat bantuan modal. Sudah ada lebih dari 100 UMKM saling belajar dengan keluarga yang sudah duluan. Yen ada nak mai melajah tiyang demen.tyang ajarin supaya bisa ikut berbisnis (Relationships with others as a form of gratitude if someone shops I give a try, if someone has a ceremony I donate to maintain relationships with others in my business this is implemented I participate in the MSME association and I have received capital assistance. There are already more than 100 MSMEs learning from each other with families who have gone before. If someone comes to my place to learn business I like it)" (Nyoman Suastini, 2024, entrepreneur).

Human-to-human relationships are also implemented through social interaction, which is manifested in the form of providing opportunities for customers to try, by donating, joining MSME associations, and sharing knowledge. The concept of social interaction is realized not only for social purposes but also for business purposes, which is termed *nyicipin*. *Nyicipin* is giving customers the opportunity to try. Donating is done when there are activities in the hamlet environment if there are activities. Social interaction is also realized to seek relationships or networks by providing opportunities for others to learn. Different from other sources who stated the following:

"Yen urusan hubungan dengan sesama tyang punya karyawan tidak hanya saudara, bahkan ada dari umat muslim (The problem with relationships with fellow employees isn't limited to relatives, but also includes Muslims)" (Ketut Sumasni, 2024, entrepreneur).

Relationships with others are also manifested in the form of "*menyamabraya*," which is establishing relationships not only with relatives but also with others, such as hiring employees who are not related to them. This means that relatives are not only seen as blood relatives; all are relatives. This concept reflects the values embodied in the concept of "*menyamabraya*." Meanwhile, another source stated:

"Bisnis niki yan sing mesari sing ada anggon menyamabraya, mepunia. Tyang nyidang nyekolahang panak, nulungin nyama ulihan bisnis niki (This business generates profits to be donated, a practice known as menyamabraya. I can send my children to school and help my relatives through this business)" (Ni Wayan Simer Sari, 2024, entrepreneur).

This means that business results are not only for individual purposes but also for social purposes. In this case, the concept of relationships with others is implemented in the form of seeking profit not only for individual purposes but also for social purposes. This concept reflects the concept of social justice.

Figure 5 shows the implementation of the *Pawongan* concept through communal activities such as *ngayah*, which reflects mutual cooperation and social solidarity among

community members. This practice reinforces social relationships that support both entrepreneurial activities and long-term business sustainability.

Figure 5. Preparation of the Ceremony Activities (*Menyamabraya: Ngayah*)



Entrepreneurial Orientation and Business Sustainability Through *Palemahan*

Based on the results of interviews with respondents, the following was stated:

“Masalah hubungan dengan menjaga lingkungan saya percaya dengan ajaran leluhur menjaga bumi dengan isinya. Tyang percaya teken ajaran leluhur menjaga kesucian dan melestarikan tumbuh-tumbuhan. Tempat dan bangunan disucikan dengan upacara daan tumbuh-tumbuhan dijaga dan diupacarai. Implementasi dalam bisnis yang saya lakukan ikut menjaga lingkungan, mengurangi pakai plastik, dan kue yang dihasilkan tidak mempergunakan bahan kimia sehingga tidak mencemari lingkungan. masalah sampah saya tangani sendiri dengan membakar (Regarding environmental issues, I believe in ancestral teachings to protect the earth and its contents. Those who believe in ancestral teachings maintain the sanctity and preserve plants. Places and buildings are purified through ceremonies, and plants are cared for and attended to. My business practices contribute to environmental protection, reducing plastic use, and the cakes I produce are chemical-free, thus preventing environmental pollution. I handle the waste problem myself by burning it)” (Ni Nyoman Suastini, 2024, entrepreneur).

The interview results reflect a commitment to maintaining relationships with the environment. They believe environmental issues involve external factors, namely, government regulations. Internal factors include an awareness grounded in ancestral teachings about respecting the earth, which is demonstrated through respecting places and buildings, and maintaining environmental sustainability. Another informant stated the following:

“Sebelum mempergunakan bangunan tempat usaha tyang membersihkan tempat atau bangunan dengan mecaru. Untuk memelihara tumbuhan tyang nerainin tumpek ladep untuk tumbuhan walaupun tyang sing ngelah abian. Untuk lingkungan dibanjar tyang nyumbang jaja setiap ada kegiatan

membersihkan lingkungan (Before using a business building, clean the place or building with *mecaru*. To maintain plants, I celebrate *Tumpek Landep Day* for plants even though I don't have a garden. For the environment in Banjar, I donate *jaja* every time there is a cleanup activity)" (Wayan Suwendri, 2024, entrepreneur).

Based on this statement, they maintain the environment by cleansing the place in a spiritual way, known as *mecaru*. *Mecaru* is a Hindu ceremony intended to cleanse a place or building. They also honor the earth and plants by making offerings in accordance with Hindu teachings.

Other respondents stated the following:

"*Yen urusan kealam lingkungan tyang pisahkan sampah organik dan non organik, tumpek tyang walaupun tyang ten ngelah kebun tetep tyang mebanten untuk menghormati tumbuhan* (Regarding environmental problems, I separate organic and non-organic waste. To respect plants, I give offerings to plants on *Tumpek Landep day*, even though I don't have a garden)" (Ketut Sumasni, 2024, entrepreneur).

Almost the same as the previous statement, they care about the environment by managing waste and respecting plants according to Hindu religious beliefs.

Figure 6 shows the implementation of the *Palemahan* concept through environmental preservation practices, such as the *Mecaru* ceremony. This reflects the commitment of MSME actors to maintaining harmony with nature, which is an essential component of sustainable business practices.

Figure 6. *Mecaru* Ceremony (Clean the Earth)



Integration of THK Values in Entrepreneurial Orientation and Business Sustainability

The results of this study conclude that MSMEs in Bali implement the values contained in the THK concept to achieve business sustainability. The entrepreneurial orientation of MSMEs is based on the values contained in the THK concept for business sustainability. The concept, function, and implementation are presented in Table 2.

Table 2. Concept, Function, and Integration of THK Cultural Values in Entrepreneurial Orientation for Business Sustainability in MSMEs in Bali

THK Elements		Description
Parahyangan	Concept and Characteristics	Balance and harmony of human relations with God: Built a place of worship, a place of worship for God and ancestors.
	Function	Worshipping and drawing closer to God, asking for salvation, forgiveness, tranquility, and guidance, through the presence of God's power (<i>niskala</i>). An invisible, spiritual power that comes from God and is needed in business in Bali is called <i>taksu</i> .
	Implementation	Entrepreneurial Orientation: 1. Running a business according to Hindu teachings is part of <i>yadnya</i> . 2. Through <i>yadnya</i> having faith, self-confidence, working hard, being diligent, honest. 3. Maintaining traditional production processes. Business Sustainability: Believing that by carrying out correct business practices that do not violate religious norms, it can survive in the long term from generation to generation.
Pawongan	Concept and Characteristics	Balance and harmony in human relationships: The need to live together, helping each other.
	Function	Building good relationships with others. Effectively maintaining balance and harmony between family members and employees.
	Implementation	Entrepreneurial Orientation: Implementing the concept of <i>Menyamabraya</i> : helping each other, <i>ngejot</i> , <i>ngayah</i> , developing the values of truth, loyalty, love, non-violence, politeness, tolerance, responsibility, diligence, and hard work. Business Sustainability: Developing individuals with a work culture, a learning culture, and a service culture. Networking, providing learning opportunities for others, and motivating others to start businesses. Business is not only for individual benefit but also for social and environmental benefit.
Palemahan	Concept and Characteristics	Balance and harmony of the relationship between humans and nature: Utilization of <i>Palemahan</i> , organizing <i>Palemahan</i> , opportunity to live healthy, fit, and productively with nature, well-being from nature, nature conservation.
	Function	Maintaining house buildings with residential areas, <i>tebe</i> , trees/plants.
	Implementation	Entrepreneurial Orientation: Following government regulations governing environmental conservation, reducing the use of plastic. Business Sustainability:

		Protecting the earth by following ancestral teachings, cultivating yards, and contributing to environmental conservation activities.
--	--	--

As presented in Table 2, the integration of THK cultural values into entrepreneurial orientation and business sustainability. It highlights how each dimension of THK contributes to shaping entrepreneurial behavior and sustaining business practices through spiritual, social, and environmental mechanisms.

Furthermore, the relationship between THK cultural values and entrepreneurial orientation, as well as the concept of sustainability, is illustrated in Figure 7.

Figure 7. Relationship Between THK Cultural Values with Entrepreneurial Orientation and the Concept of Sustainability

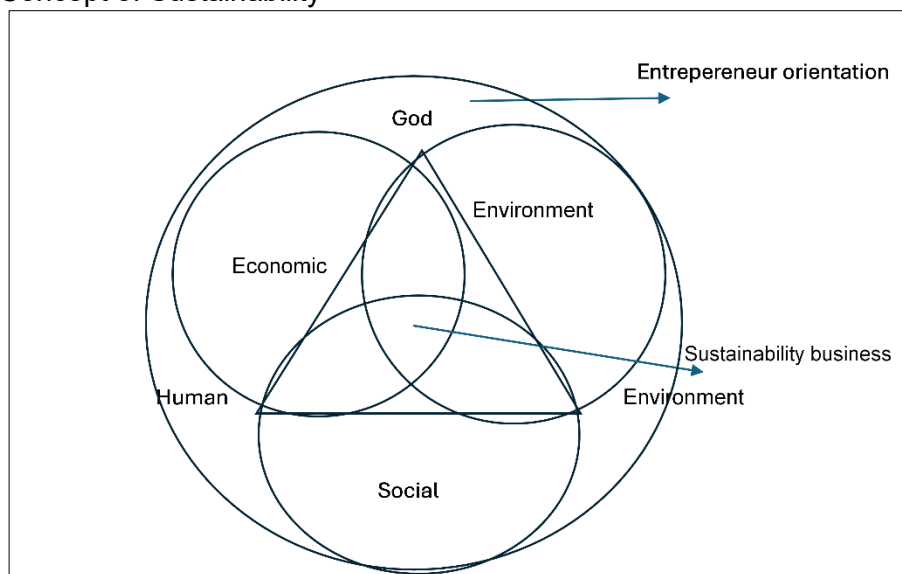


Figure 7 illustrates the relationship between THK values, God, human, and environment, and the pillars of economic, social, and environmental sustainability. Entrepreneurial orientation acts as a driver that integrates these values into business practices, leading to sustainable business outcomes.

DISCUSSION

Based on the research results, the THK concept is implemented in entrepreneurial orientation in the form of business sustainability through entrepreneurial-oriented business practices from the THK perspective, which is reflected in maintaining a harmonious relationship with God in the form of asking for strength sourced from God called *taksu*, maintaining good relationships with others in the form of *menyamabraya*, and protecting the environment by caring for the earth. MSMEs in Bali have a strong understanding of their culture, are able to maintain business continuity from generation to generation, but do not develop in terms of company scale. The results of this study support agency theory from Bandura (2001), which explains that entrepreneurship is a person's decision to become an entrepreneur, is a decision motivated by oneself or in other words, is an individual decision.

Entrepreneurial Orientation and Cultural Values

A person's entrepreneurship is motivated by internal motivation (Bandura, 2006). The concept of *Parahyangan* in THK is realized through belief and having self-confidence that comes from God's power to influence behavior in entrepreneurship. The theory of planned behavior (Ajzen, 1991). The theory of planned behavior helps understand how we can predict and change behavior, which can be used to explain entrepreneurial intentions or starting a business. This theory explains that entrepreneurial behavior is determined by internal and external factors. External factors are manifested in the form of establishing relationships with other people and nature. The results of this study support the results of previous studies regarding cultural values influence entrepreneurial orientation (Bashokuh-E-Ajirloo et al., 2023; Calza et al., 2020; Sitiari et al., 2021).

THK Dimensions and Their Role

Each THK dimension plays a distinct role in shaping entrepreneurial behavior. *Parahyangan* strengthens psychological resilience and ethical commitment, *Pawongan* fosters trust, collaboration, and social capital, while *Palemahan* encourages environmental responsibility in business practices. THK strengthens the relationship between entrepreneurial orientation and sustainability because it integrates spiritual, social, and ecological values into decision-making, creating a more holistic and balanced approach to business. There is a need to improve entrepreneurial management capabilities to address the vulnerability of cultural and entrepreneurial values (Binalla, 2021). Family beliefs and education shape entrepreneurial mindsets, but the tendency to become an entrepreneur remains low by cultural standards (Miura, 2024; Zhang et al., 2025). Research shows that local and national culture determines entrepreneurial behavior. However, culture, in the form of values, is complex and subject to change. Therefore, cultural policies are needed to enhance entrepreneurial orientation. Cultural policies play a crucial role in shaping and revitalizing traditional practices by evaluating challenges facing cultural industries, such as industrialization, knowledge regeneration, and environmental sustainability (Parameswara, 2024).

Business Sustainability from a THK Perspective

MSMEs in Bali found that sustainability based on THK cultural values demonstrates the following: believing that by carrying out correct business practices that do not violate religious norms, it can survive in the long term from generation to generation, developing individuals with a work culture, a learning culture, and a service culture. Networking, providing learning opportunities for others, and motivating others to start businesses. Business is not only for individual benefit but also for social and environmental benefit. Protecting the earth by following ancestral teachings, cultivating yards, and contributing to environmental conservation activities. The results of this study support the stakeholder theory, which illustrates that companies are not only responsible for maximizing profits for owners and investors, known as shareholders, but also for providing benefits to the community, social environment, and government, known as stakeholders (Harmoni, 2013). Based on stakeholder theory, business practices are necessary for business sustainability. Business sustainability related to social and environmental issues can be implemented in accordance with adopted cultural values.

Research shows that local culture-based policies impact business sustainability in the textile industry in Bali (Parameswara et al., 2020). Balinese local wisdom and place identity influence business sustainability (Parameswara et al., 2021). Cultural policies play a crucial role in shaping traditional practices by evaluating challenges facing cultural industries, such as industrialization, knowledge regeneration, and environmental sustainability (Parameswara, 2024). Research in Bali shows that traditional practices are related to environmental conservation. However, addressing cultural vulnerability

requires policies to enhance entrepreneurship. Entrepreneurial management capabilities are needed to address the vulnerability of cultural values to entrepreneurship (Binalla, 2021). In addition, entrepreneurial leadership and external support mechanisms, such as government support, play a crucial role in enhancing MSME performance and sustainability (Banguiyac & Castañeda, 2025). Local cultural values tend to lead to traditional decision-making. Previous research suggests that organizations with traditional cultures tend to be more cautious and even passive in their business approaches and decision-making processes (Chan et al., 2020). There is a tendency for women to be the dominant actors in MSMEs in Bali. Research has found that in almost all Asian countries, women are more likely to enter the entrepreneurial world (Alam et al., 2024). To foster an entrepreneurial orientation based on cultural values and achieve sustainability, policies are needed, strong support, and the implementation of gender-sensitive policies to facilitate a more conducive environment for women's entrepreneurship (Goncalves et al., 2024).

CONCLUSION

The results of this study reveal that the values contained in the THK concept are implemented in the form of: Relationship with God. MSME actors in Bali believe in God's intervention in every aspect of life, including business. The implementation is that before carrying out activities, they start with offering prayers to ask for blessings and safety in their work. Offering prayers has become a culture in Bali. By offering prayers, they have strength and inner confidence that comes from God, which is termed *taksu*. Relationships with others are realized by implementing the concept of *menyamabraya*. The concept of *menyamabraya* is implemented in the form of mutual assistance and cooperation, both in daily life and in business. Its implementation takes the form of establishing cooperation by forming communities among MSME actors. Relationship with the environment is manifested in the form of preserving nature, implemented in the following ways: before starting a business, the premises and facilities are cleaned spiritually in the form of *mecaru* (cleansing ritual), preserving the earth by making offerings to plants, and contributing to any activity related to environmental issues.

The values embodied in the THK concept are implemented in an entrepreneurial orientation by conducting business based on traditional principles. This means that traditional principles that have become part of the culture need to be considered in business. Cultural values, when linked to business sustainability, show developing individuals with a work culture, a learning culture, and a service culture. Networking, providing learning opportunities for others, and motivating others to start businesses. Business is not only for individual benefit but also for social and environmental benefit. Believing that by carrying out correct business practices that do not violate religious norms, it can survive in the long term from generation to generation. The conclusion is that cultural values play a role in entrepreneurial behavior, and different cultures that different cultural values result in different sustainability strategies.

Based on the findings of this study, several recommendations can be made to enhance business sustainability among MSMEs in Bali. While MSMEs in Bali are deeply rooted in traditional business practices that support sustainability, there is a need to integrate modern business practices and strategies to promote growth. Training and education programs that bridge traditional knowledge with contemporary business techniques could help MSMEs scale up while preserving their cultural values. Policy makers should consider implementing cultural policies that support the preservation of Bali's traditional values while also fostering entrepreneurship and business growth. These policies could include incentives for MSMEs that integrate cultural practices into sustainable business

models, as well as resources for those seeking to scale up their operations. Establishing sustainability certification systems that align with the THK principles could help MSMEs differentiate themselves in the market. This would not only help attract consumers who value sustainability but also encourage businesses to adopt sustainable practices.

LIMITATION

This research uses respondents who are MSME actors only in the culinary sector and uses a small number of respondents. Future research can be conducted using respondents from various sectors. to use more respondents from various sectors. Future research needs to continue this research on the influence of local cultural values on entrepreneurial orientation and business sustainability using quantitative methods.

ACKNOWLEDGMENT

The authors wish to express their appreciation to the Institution Warmadewa University and all who contributed to the development and improvement of this research.

DECLARATION OF CONFLICTING INTERESTS

The authors have declared no potential conflicts of interest concerning the study, authorship, and/or publication of this article.

REFERENCES

- Ajzen, I. (1991). The theory of planned behavior. *Organizational behavior and human decision processes*, 50(2), 179-211. [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T)
- Alam, F., Ullah, A., Khan, N. A., Khan, M. S., Arafat, M. Y., & Saleem, I. (2024). Drivers of female entrepreneurship in Asian economies: A panel data analysis. *Cogent Business & Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2353223>
- Anin, E. K., Etse, D., Okyere, G. A., & Adanfo, D. B. Y. (2024). Green entrepreneurial orientation and firm performance: Do green purchasing and supply chain integration matter? *Cogent Business & Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2377762>
- Assoratgoon, W., & Kantabutra, S. (2023). Toward a sustainability organizational culture model. *Journal of Cleaner Production*, 400, 136666. <https://doi.org/10.1016/j.jclepro.2023.136666>
- Bandura, A. (2001). Social cognitive theory: An agentic perspective. *Annual Review of Psychology*, 52(1), 1-26. <https://doi.org/10.1146/annurev.psych.52.1.1>
- Bandura, A. (2006). Toward a psychology of human agency. *Perspectives on Psychological Science*, 1(2), 164-180. <https://doi.org/10.1111/j.1745-6916.2006.00011.x>
- Banguiyac, G. D., & Castañeda, M. O. (2025). Entrepreneurial leadership and business performance of MSMEs: The mediating role of government support. *International Journal of Applied Business & International Management*, 10(2), 313-329. <https://doi.org/10.32535/ijabim.v10i2.4079>
- Bashokuh-E-Ajirloo, M., Khodapanah, B., Alizadeh, M., & Ebrahimzadeh, M. (2023). Cultural values, entrepreneurial team structure and performance of SMEs. *International Journal of Emerging Markets*, 18(10), 3995-4013. <https://doi.org/10.1108/IJOEM-06-2019-0459>
- Binalla, A. M. A. (2021). Cultural values and entrepreneurship: An enabling intervention for curriculum development and community extension services. *Asia Pacific Journal of Educational Perspectives*, 8(1), 88-93.

- Bombiak, E., & Marciniuk-Kluska, A. (2019). Socially responsible human resource management as a concept of fostering sustainable organization-building: Experiences of young Polish companies. *Sustainability*, 11(4), 1044. <https://doi.org/10.3390/su11041044>
- Calza, F., Cannavale, C., & Nadali, I. Z. (2020). How do cultural values influence entrepreneurial behavior of nations? A behavioral reasoning approach. *International Business Review*, 29(5), 101725. <https://doi.org/10.1016/j.ibusrev.2020.101725>
- Chan, J. H., Hashim, I. H. M., Khoo, S. L., Lean, H. H., & Piterou, A. (2020). Entrepreneurial orientation of traditional and modern cultural organisations: Cases in George town UNESCO world heritage site. *Cogent Social Sciences*, 6(1). <https://doi.org/10.1080/23311886.2020.1810889>
- Cho, J., & Trent, A. (2006). Validity in qualitative research revisited. *Qualitative Research*, 6(3), 319–340. <https://doi.org/10.1177/1468794106065006>
- Dobbert, M. L. (1982). *Ethnographic Research: Theory and Application for Modern Schools and Societies*. Praeger.
- Engidaw, A. E. (2021). Exploring entrepreneurial culture and its socio-cultural determinants: In case of Woldia University graduating students. *Journal of Innovationan Entrepreneurship*, 10(12), 1–15. <https://doi.org/10.1186/s13731-021-00155-7>
- Gunawan, A., Yuniarsih, T., Sobandi, A., & Muhidin, S. A. (2023). Digital leadership towards performance through mediation of organizational commitment to e-commerce in Indonesia. *APTISI Transactions on Technopreneurship*, 5(1SP), 68–76. <https://doi.org/10.34306/att.v5i1Sp.325>
- Goncalves, M., Haidar, N., & Celik, E. (2024). Drivers and motivations of Lebanese women entrepreneurs: Insights from the demand-constraint-choice framework. *Cogent Business & Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2371068>
- Harmoni, A. (2013). Stakeholder-based analysis of sustainability report: A case study on mining companies in Indonesia. *International Conference on Eurasian Economies 2013*, 40, 204–210. <https://doi.org/10.36880/c04.00704>
- Johri, A., Hisam, M. W., Asif, M., Khan, M. S., Faisal-E-Alam, Md., Arafat, M. Y., ... Zaheer, A. (2024). Unveiling the dynamics of entrepreneurship among disadvantaged communities in developing economies: A cognitive perspective. *Cogent Business & Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2373352>
- Jonsson, S., & Ouyang, Q. (2023). Effects of cultural origin on entrepreneurship. *Journal of Economic Behavior & Organization*, 216, 308-319. <https://doi.org/10.1016/j.jebo.2023.10.026>
- Krishna, S. M., & Agrawal, S. (2026). Entrepreneurial intentions: The role of gender and culture in entrepreneurial education. *Administrative Sciences*, 16(1), 38. <https://doi.org/10.3390/admsci16010038>
- Laksmi, K. W., Purbawangsa, I. B. A., Baskara, I. G. K., & Artini, L. G. S. (2024). The role of culture in business sustainability in resource based theory: A comprehensive review. *Jurnal Ilmu Sosial dan Humaniora*, 13(3), 583-601. <https://doi.org/10.23887/jish.v13i3.80726>
- Lumpkin, G. T., & Dess, G. G. (1996). Clarifying the entrepreneurial orientation construct and linking it to performance. *Academy of Management Review*, 21(1), 135-172. <https://doi.org/10.5465/amr.1996.9602161568>
- Mahrinasari, M. S., Bangsawan, S., & Sabri, M. F. (2024). Local wisdom and Government's role in strengthening the sustainable competitive advantage of creative industries. *Heliyon*, 10(10). <https://doi.org/10.1016/j.heliyon.2024.e31133>

- Manjrekar, S. M. (2017, March). Study of sustainability practices ingrained in Indian culture. In *5th International Conference on Civil, Architecture, Environment and Waste Management (CAEWM-17)* (Vol. 17758).
- Miura, Y. (2024). Entrepreneurial orientation and national culture in Thailand: A case of three generations of a Thai SME. *Journal of the International Council for Small Business*, 5(4), 390-401. <https://doi.org/10.1080/26437015.2024.2370419>
- Mukhtar, S., Wardana, L. W., Wibowo, A., & Narmaditya, B. S. (2021). Does entrepreneurship education and culture promote students' entrepreneurial intention? The mediating role of entrepreneurial mindset. *Cogent Education*, 8(1). <https://doi.org/10.1080/2331186X.2021.1918849>
- Naderifar, M., Goli, H., & Ghaljaie, F. (2017). Snowball sampling: A purposeful method of sampling in qualitative research. *Strides in Development of Medical Education*, 14(3), 1–6. <https://doi.org/10.5812/sdme.67670>
- Osterhammel, J. (1987). Varieties of social economics: Joseph A. Schumpeter and Max Weber. In W. J. Mommsen & J. Osterhammel (Eds.), *Max Weber and His Contemporaries* (pp. 106-120). Allen & Unwin.
- Parameswara, A. (2024). Evaluating intangible cultural heritage policy of Balinese handwoven textiles. *Mudra Jurnal Seni Budaya*, 39(2), 244-253. <https://doi.org/10.31091/mudra.v39i2.2582>
- Parameswara, A., & Wulandari, A. (2020). Sustaining local communities through cultural industries based on local wisdom in Tigawasa village. *Journal of Sustainable Development*, 13(6), 139-150. <https://doi.org/10.5539/jsd.v13n6p139>
- Parameswara, A., Saskara, I. A. N., Utama, M. S., & Setyari, N. P. W. (2021). The role of place identity, local genius, orange economy and cultural policies for sustainability of intangible cultural heritage in Bali. *International Journal of Sustainable Development & Planning*, 16(8). <https://doi.org/10.18280/ijdsdp.160816>
- Peretz, H. (2024). Sustainable human resource management and employees' performance: The impact of national culture. *Sustainability*, 16(17), 7281. <https://doi.org/10.3390/su16177281>
- Pertiwi, I. D. A. E., Kristiantari, I. D. A., & Sutapa, I. N. (2023). The meaning of Badung traditional market traders accounting practices in Tri Hita Karana cultural value. *Journal of Economics, Finance and Management Studies*, 6(11), 5267-5279. <https://doi.org/10.47191/jefms/v6-i11-01>
- Purbiyati, Y. S., & Andrew, R. (2025). The moderating role of digital transformation on the influence of workplace spirituality and sustainable leadership on school organizational performance. *International Journal of Applied Business & International Management*, 10(3), 445-463. <https://doi.org/10.32535/ijabim.v10i3.4237>
- Santosa, E. B., Dinan, R., & Lion, J. C. L. (2023, November). Socio-cultural transformation aspects of the local sustainability from a traditional community in the protected area. In *IOP Conference Series: Earth and Environmental Science* (Vol. 1218, No. 1, p. 012006). IOP Publishing. <https://doi.org/10.1088/1755-1315/1218/1/012006>
- Setini, M., Januarianti, I. K., Indiani, N. L. P., & Putra, I. B. U. (2025). The role of customer satisfaction in mediating the influence of service quality and price on customer loyalty in retail companies. *International Journal of Management and Digital Business*, 4(2), 115-136. <https://doi.org/10.54099/ijmdb.v4i2.1597>
- Singh, S. K., Del Giudice, M., Chierici, R., & Graziano, D. (2020). Green innovation and environmental performance: The role of green transformational leadership and green human resource management. *Technological Forecasting and Social Change*, 150, 119762. <https://doi.org/10.1016/j.techfore.2019.119762>

- Sitiari, N. W., Datrini, L. K., & Giri, N. P. R. (2021). Exploration of human resources (HR) practices based on local cultural values in cooperatives in Bali. *International Journal of Social Science and Human Research*, 4(09), 2435-2441. <https://doi.org/10.47191/ijsshr/v4-i9-24>
- Sitiari, N. W., Datrini, L. K., & Sarmawa, I. W. G. (2023). Determinant sustainability business perspective of the Tri Hita Karana (THK) concept for MSMEs in Bali. *World Wide Journal of Multidisciplinary Research and Development*, 9(7), 62-68.
- Soleh, A., Kresnawati, K., Mulyana, A., Setini, M., & Wahyudi, H. (2025). Inclusive growth in Indonesia: An environmental sustainability approach. *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi dan Bisnis*, 13(4), 3473-3484. <https://doi.org/10.37676/ekombis.v13i4.9282>
- Stephenson, J. (2023). *Culture and Sustainability: Exploring Stability and Transformation with the Cultures Framework*. Springer Nature. <https://doi.org/10.1007/978-3-031-25515-1>
- Suwetha, I. G. N. (2015). Tri Hita Karana concept (local wisdom as an alternative in environment based development towards 'green government'). *The International Journal of Social Sciences*, 33(1), 44-55.
- Weber, M. (1948). *The Theory of Social and Economic Organization*. Oxford University Press.
- Widyastuti, M., Ferdinand, D. Y. Y., & Kunang, M. Z. N. (2025). Financial performance and business sustainability through financial literacy and inclusion among East Java MSME Actors. *International Journal of Applied Business & International Management*, 10(2), 294-312. <https://doi.org/10.32535/ijabim.v10i2.4017>
- Yusoff, Y. M., Nejati, M., Kee, D. M. H., & Amran, A. (2020). Linking green human resource management practices to environmental performance in hotel industry. *Global Business Review*, 21(3), 663-688. <https://doi.org/10.1177/0972150918779294>
- Zhang, X., Zhao, J., & Gates, M. (2025, May). The Impact of National Culture on Entrepreneurship: Evidence from Five-Year Pooled Data Across 93 Countries. In *2nd International Conference on Educational Development and Social Sciences (EDSS 2025)* (pp. 563-580). Atlantis Press. https://doi.org/10.2991/978-2-38476-400-6_67

ABOUT THE AUTHOR(S)

1st Author

Dr. Ni Wayan Sitiari is a Lecturer at the Faculty of Economics and Business and the Master of Management Program, Graduate School, Warmadewa University.

Email: niwayansitiari2@gmail.com

ORCID ID: <https://orcid.org/0000-0003-1820-7221>

2nd Author

Dr. Made Setini is a lecturer in the Management Study Program, Faculty of Economics and Business, Warmadewa University, Bali, Indonesia. She obtained her Bachelor's degree in Information Systems from STMIK STIKOM Bali in 2012, her Master's degree in Management (Marketing Management) from Universitas Pendidikan Nasional Denpasar in 2018, and her Doctoral degree in Management from Universitas Udayana in 2021. Her research interests focus on human resource management, marketing management, digital transformation, and sustainability, particularly in the context of SMEs and culturalbased business development. She has been actively involved in various national and international research collaborations, with several publications in reputable international journals, including Scopus-indexed journals. In addition to

research, she is also actively engaged in community service programs related to MSME empowerment, digitalization, and green innovation in Bali.

Email: setini@warmadewa.ac.id

ORCID ID: <https://orcid.org/0000-0001-5041-5835>

3rd Author

Dr. Ni Luh Anik Puspa Ningsih is a lecturer at the Faculty of Economics and Business and the Master of Management Program, Graduate School, Warmadewa University.

Email: kinapuspa168@gmail.com

ORCID ID: <https://orcid.org/0009-0002-1920-8883>

4th Author

Adv. Cokorda Krisna Yudha is a lecturer in the Accounting Study Program, Faculty of Economics and Business, Warmadewa University. He was born in Denpasar on April 24, 1992, and completed his undergraduate and master's degrees in Accounting at Udayana University, as well as professional accounting education (PPAK) at Udayana University and a Bachelor of Law degree at Universitas Terbuka.

Email: yudhacokkrisna@gmail.com